

CITY OF MAYVILLE

**WATER UTILITY
&
WASTEWATER UTILITY**

JUNE 6, 2023



**WATER & WASTEWATER COMMISSION
REGULAR MEETING AGENDA
Tuesday, June 6, 2023- 4:00 PM
City Hall**

**AGENDA
(A Quorum of Council Members May be Present)**

- A. Call to Order and Roll Call
- B. Citizens Comments
Citizen Comments are to be kept to a maximum of five minutes per speaker unless the chairperson allows an extension of time. Each citizen is to make comments at the podium after stating name and address. Each citizen may comment only one time per public hearing / meeting.
- C. Approve Consent Agenda.
 - a. Minutes of May 2, 2023 Commission Meeting
 - b. Water Utility Bills
 - c. Wastewater Utility Bills
- D. Discussion and possible action regarding resolution 0001-2023 for approval of Compliance Maintenance Annual Report (CMAR).
- E. Presentation and discussion of 2022 audit by Bethany Ryers of Baker Tilly.
- F. Discussion and possible action regarding new library impact and connection fees.
- G. Water Report.
 - a. Well & Distribution System Report/Discussion
- H. Wastewater Report.
 - a. Sewer System Report/Discussion
- I. Adjournment.

Next scheduled meeting is July 5, 2023; 4:00 PM at Mayville City Hall.

**Burt Bushke
Commission President**

NOTE: Persons with disabilities requiring special accommodations for attendance at the meeting should contact City Hall at least one (1) business day prior to the meeting This agenda was posted and made available to the news media in compliance with the open meeting law.

WATER/WASTEWATER MINUTES

MAY 2, 2023

The meeting was called to order at 4:00 p.m. by Commissioner Pasbrig with the following roll call:

Members Present: Commissioners Engel, Pasbrig, Lodahl and Frings, Alderperson's Roger Smith (4:01 p.m.)

Members Absent: Commissioner Buschke

Others Present: Nichole DeBaker, Courtney Steger, Greg Gunderson, Steve Sell, Rahim Ansar of MSA Professional Services.

CITIZIN COMMENTS

Jeff Lirsch of 786 Green Bay Drive inquired about compensation for sewer laterals on Green Bay.

CONSENT AGENDA

Motion by Commissioner Lodahl second by Commissioner Frings to approve the consent agendas for April 11, 2023. Motion passed 5-0.

PRESENTATION AND DISCUSSION REGARDING WASTEWATER FACILITIES PLANNING BY MSA PROFESSIONAL SERVICES.

Greg Gunderson presented and discussed the finalized plan for Wastewater Facilities that will be sent to the DNR and to discuss public hearing dates for June.

DISCUSSION AND POSSIBLE ACTION REGARDING COMPENSATION FOR SEWER LATERALS ON GREEN BAY DR PRIOR TO REPAIRS COMPLETED BY SPEEDY CLEAN INC IN FEBRUARY 2023.

Discussion held regarding compensation for sewer laterals on Green Bay Dr prior to repairs completed by Speedy Clean.

Motion by Commissioner Lodahl second by Alderperson's Smith to not reimburse sewer laterals on Green Bay Dr. Motion passed 5-0.

WATER REPORT

Annual water tower inspections are complete. We will likely require some vent alterations by the DNR.

Full system hydrant flushing is posted and has begun. After this round of flushing we will have flow information for the entire system updated and available is GIS mapping.

The annual PSC report for 2022 has been submitted as of yesterday. Water loss percentage for 2022 is 10%.

Results for our first round of PFAS testing were all 'no detect'. Today we received an email that due to no detection the remaining monitoring requirements for 2023 have been waived.

WASTEWATER REPORT

Our first round of industrial Mercury testing will be sent out this week.

A laboratory audit by the DNR is complete, went well, and we'll be receiving a written report soon.

We were delivered the notice of non-compliance for the 4/1 TFO (Treatment Facility Overflow). A written response is required to the DNR by 5/26.

UV disinfection is installed and operational per our permit limitations. We will be testing fecal coliform bacteria as well as E.coli in preparation for our upcoming permit renewal.

ADJOURNMENT

Motion by Commissioner Frings, second by Commissioner Lodahl to adjourn at 4:47p.m. Motion passed unanimously.

Nichole DeBaker, Utility Accountant

CITY OF MAYVILLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

(60) WATER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEARNED	PCNT
PUBLIC CHARGES FOR SERVICES					
60-46450-64-000-415	.00	640.03	780.00	139.97	82.1
60-46450-65-001-470	454.87	1,631.49	4,738.00	3,106.51	34.4
60-46450-65-011-461	36,197.40	144,591.83	463,765.00	319,173.17	31.2
60-46450-65-012-461	5,943.49	25,254.95	75,581.00	50,326.05	33.4
60-46450-65-013-461	10,189.77	43,239.12	211,216.00	167,976.88	20.5
60-46450-65-014-462	2,947.99	11,791.96	35,376.00	23,584.04	33.3
60-46450-65-015-461	3,680.18	15,129.36	42,333.00	27,203.64	35.7
60-46450-65-015-463	30,837.29	122,945.96	355,374.00	232,428.04	34.6
60-46450-65-016-464	1,325.71	5,194.58	15,268.00	10,073.42	34.0
60-46450-65-017-474	40.00	80.00	6,300.00	6,220.00	1.3
60-46450-65-018-474	75.00	210.00	1,200.00	990.00	17.5
60-46450-65-020-471	.00	138.48	.00	(138.48)	.0
TOTAL PUBLIC CHARGES FOR SERVI	91,691.70	370,847.76	1,211,931.00	841,083.24	30.6
INTEREST INCOME & MISC					
60-48110-66-000-419	3,418.61	12,010.13	3,000.00	(9,010.13)	400.3
60-48900-66-000-421	.00	.00	46,650.00	46,650.00	.0
TOTAL INTEREST INCOME & MISC	3,418.61	12,010.13	49,650.00	37,639.87	24.2
TOTAL FUND REVENUE	95,110.31	382,857.89	1,261,581.00	878,723.11	30.4

CITY OF MAYVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

(60) WATER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-53800-61-102-600	2,454.50	6,521.45	15,809.00	9,287.55	41.3
60-53800-61-102-605	1,541.79	2,798.09	5,658.00	2,859.91	49.5
60-53800-61-103-600	471.25	976.05	3,318.00	2,341.95	29.4
60-53800-61-103-605	.00	.00	106.00	106.00	.0
60-53800-61-319-605	.00	.00	1,500.00	1,500.00	.0
60-53800-61-325-605	.00	98.65	100.00	1.35	98.7
TOTAL SOURCE OF SUPPLY	4,467.54	10,394.24	26,491.00	16,096.76	39.2
60-53800-62-102-620	1,889.35	3,979.69	8,340.00	4,360.31	47.7
60-53800-62-102-625	66.16	246.96	1,031.00	784.04	24.0
60-53800-62-103-620	.00	.00	202.00	202.00	.0
60-53800-62-317-625	46,932.10	48,364.19	53,275.00	4,910.81	90.8
60-53800-62-323-622	5,072.52	21,733.13	51,732.00	29,998.87	42.0
60-53800-62-324-622	975.00	5,469.57	7,432.00	1,962.43	73.6
TOTAL PUMPING EXPENSE	54,935.13	79,793.54	122,012.00	42,218.46	65.4
60-53800-63-102-630	2,049.05	5,436.37	11,755.00	6,318.63	46.3
60-53800-63-102-635	24.00	566.88	1,362.00	795.12	41.6
60-53800-63-103-630	.00	.00	200.00	200.00	.0
60-53800-63-317-635	4,396.26	4,783.88	4,150.00	633.88	115.3
60-53800-63-325-632	.00	96.70	2,000.00	1,903.30	4.8
60-53800-63-327-635	.00	41.55	3,200.00	3,158.45	1.3
60-53800-63-364-631	1,332.74	4,404.08	14,645.00	10,240.92	30.1
60-53800-63-371-631	.00	1,295.66	5,665.00	4,369.34	22.9
TOTAL WATER TREATMENT	7,802.05	16,625.12	42,977.00	26,351.88	38.7

CITY OF MAYVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

(60) WATER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-53800-64-102-640	2,372.27	7,491.78	30,369.00	22,877.22	24.7
60-53800-64-102-650	30.16	179.67	1,175.00	995.33	15.3
60-53800-64-102-651	181.64	823.76	2,905.00	2,081.24	28.4
60-53800-64-102-652	241.28	464.40	2,955.00	2,490.60	15.7
60-53800-64-102-653	614.22	3,787.19	5,391.00	1,603.81	70.3
60-53800-64-102-654	.00	107.66	313.00	205.34	34.4
60-53800-64-103-640	.00	88.76	700.00	611.24	12.7
60-53800-64-103-650	.00	.00	107.00	107.00	.0
60-53800-64-103-651	.00	447.34	1,128.00	680.66	39.7
60-53800-64-103-652	.00	120.64	905.00	784.36	13.3
60-53800-64-107-640	892.50	2,490.00	7,433.00	4,943.00	33.5
60-53800-64-317-650	1,000.00	1,000.00	.00	(1,000.00)	.0
60-53800-64-319-641	2,740.50	4,523.50	24,496.00	19,972.50	18.5
60-53800-64-322-641	1,448.73	5,813.96	12,213.00	6,399.04	47.6
60-53800-64-325-641	392.37	998.72	2,268.00	1,269.28	44.0
60-53800-64-410-651	393.15	19,213.04	73,076.00	53,862.96	26.3
60-53800-64-411-652	5,157.20	5,157.20	24,000.00	18,842.80	21.5
60-53800-64-412-653	.00	59.66	6,000.00	5,940.34	1.0
60-53800-64-413-654	434.00	448.95	16,500.00	16,051.05	2.7
TOTAL TRANS & DISTRIBTN	15,898.02	53,216.23	211,934.00	158,717.77	25.1
60-53800-65-102-901	.00	180.96	1,477.00	1,296.04	12.3
60-53800-65-102-902	1,428.60	4,285.80	11,290.00	7,004.20	38.0
60-53800-65-305-903	344.16	1,564.61	5,200.00	3,635.39	30.1
60-53800-65-314-903	.00	.00	1,500.00	1,500.00	.0
60-53800-65-381-904	.00	.00	300.00	300.00	.0
TOTAL CUSTOMER ACCT EXP	1,772.76	6,031.37	19,767.00	13,735.63	30.5

CITY OF MAYVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

(60) WATER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-53800-66-101-920	4,201.21	12,603.61	33,607.00	21,003.39	37.5
60-53800-66-102-920	1,428.60	4,285.80	11,426.00	7,140.20	37.5
60-53800-66-102-930	487.60	1,497.38	5,257.00	3,759.62	28.5
60-53800-66-102-933	60.16	96.32	242.00	145.68	39.8
60-53800-66-102-935	705.04	2,219.64	7,717.00	5,497.36	28.8
60-53800-66-103-930	.00	.00	33.00	33.00	.0
60-53800-66-201-408	1,099.99	4,200.28	14,500.00	10,299.72	29.0
60-53800-66-203-926	976.40	3,777.75	11,989.00	8,211.25	31.5
60-53800-66-204-926	3,917.71	15,546.68	58,259.00	42,712.32	26.7
60-53800-66-205-926	31.65	124.70	488.00	363.30	25.6
60-53800-66-206-930	.00	.00	125.00	125.00	.0
60-53800-66-208-926	215.81	863.86	2,532.00	1,668.14	34.1
60-53800-66-210-926	31.44	125.95	369.00	243.05	34.1
60-53800-66-211-926	434.42	890.01	1,866.00	975.99	47.7
60-53800-66-212-930	.00	.00	920.00	920.00	.0
60-53800-66-213-926	241.28	1,385.04	3,305.00	1,919.96	41.9
60-53800-66-214-926	965.12	1,688.96	4,032.00	2,343.04	41.9
60-53800-66-218-926	55.78	215.88	954.00	738.12	22.6
60-53800-66-280-926	.00	66.48	176.00	109.52	37.8
60-53800-66-302-930	.00	898.00	600.00	(298.00)	149.7
60-53800-66-303-930	174.91	260.41	1,000.00	739.59	26.0
60-53800-66-304-921	.00	116.15	700.00	583.85	16.6
60-53800-66-305-921	.00	104.88	518.00	413.12	20.3
60-53800-66-306-930	.00	.00	100.00	100.00	.0
60-53800-66-310-930	933.08	933.08	1,500.00	566.92	62.2
60-53800-66-313-403	.00	.00	255,000.00	255,000.00	.0
60-53800-66-313-404	.00	.00	28,250.00	28,250.00	.0
60-53800-66-314-921	103.86	1,143.19	957.00	(186.19)	119.5
60-53800-66-315-923	96.25	533.75	1,200.00	666.25	44.5
60-53800-66-316-923	13,421.98	20,882.78	18,500.00	(2,382.78)	112.9
60-53800-66-317-923	99.95	399.80	2,500.00	2,100.20	16.0
60-53800-66-317-930	.00	62.00	1,000.00	938.00	6.2
60-53800-66-319-923	.00	105.00	1,200.00	1,095.00	8.8
60-53800-66-319-935	.00	473.96	2,500.00	2,026.04	19.0
60-53800-66-321-935	214.86	563.25	2,300.00	1,736.75	24.5

CITY OF MAYVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2023

(60) WATER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
60-53800-66-325-935	150.76	610.02	3,100.00	2,489.98	19.7
60-53800-66-327-921	61.50	2,387.93	7,000.00	4,612.07	34.1
60-53800-66-331-933	6.17	979.67	1,800.00	820.33	54.4
60-53800-66-334-924	1,419.02	3,541.51	9,636.00	6,094.49	36.8
60-53800-66-335-933	323.08	806.32	2,196.00	1,389.68	36.7
60-53800-66-336-924	405.33	1,011.60	2,750.00	1,738.40	36.8
60-53800-66-341-428	.00	.00	12,250.00	12,250.00	.0
60-53800-66-353-427	19,385.15	20,135.15	35,000.00	14,864.85	57.5
60-53800-66-354-456	.00	640.03	.00	(640.03)	.0
60-53800-66-386-933	326.47	784.65	3,171.00	2,386.35	24.7
60-53800-66-387-924	1,252.45	3,125.78	8,499.00	5,373.22	36.8
60-53800-66-392-408	.00	.00	200,000.00	200,000.00	.0
60-53800-66-902-935	.00	.00	6,500.00	6,500.00	.0
TOTAL ADMIN & GENERAL	53,227.03	110,087.25	767,524.00	657,436.75	14.3
TOTAL FUND EXPENDITURES	138,102.53	276,147.75	1,190,705.00	914,557.25	23.2
NET REVENUE OVER EXPENDITURES	(42,992.22)	106,710.14	70,876.00	(35,834.14)	150.6

CITY OF MAYVILLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2023

(61) SEWER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEARNED	PCNT
PUBLIC CHARGES FOR SERVICES					
61-46410-65-011-631	633.00	2,006.57	5,965.00	3,958.43	33.6
61-46410-65-021-622	57,173.09	225,564.79	705,031.00	479,466.21	32.0
61-46410-65-022-622	16,147.10	69,194.28	196,119.00	126,924.72	35.3
61-46410-65-023-622	28,308.16	131,723.27	463,008.00	331,284.73	28.5
61-46410-65-024-622	2,774.94	9,968.82	32,337.00	22,368.18	30.8
61-46410-65-025-624	8,327.80	25,552.67	62,974.00	37,421.33	40.6
61-46410-65-026-635	.00	.00	1,200.00	1,200.00	.0
61-46410-65-027-635	.00	.00	11,829.00	11,829.00	.0
TOTAL PUBLIC CHARGES FOR SERVI	113,364.09	464,010.40	1,478,463.00	1,014,452.60	31.4
INTEREST INCOME & MISC					
61-48110-66-000-419	6,707.44	24,107.87	8,907.00	(15,200.87)	270.7
TOTAL INTEREST INCOME & MISC	6,707.44	24,107.87	8,907.00	(15,200.87)	270.7
TOTAL FUND REVENUE	120,071.53	488,118.27	1,487,370.00	999,251.73	32.8

CITY OF MAYVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2023

(61) SEWER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
61-53610-65-102-840	1,428.60	4,285.80	11,290.00	7,004.20	38.0
61-53610-65-102-842	870.86	2,847.48	6,695.00	3,847.52	42.5
61-53610-65-305-840	344.16	1,564.62	3,510.00	1,945.38	44.6
61-53610-65-314-840	.00	.00	1,500.00	1,500.00	.0
TOTAL CUSTOMER ACCT EXP	2,643.62	8,697.90	22,995.00	14,297.10	37.8

CITY OF MAYVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

(61) SEWER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
61-53610-66-101-850	4,201.19	12,603.59	33,606.00	21,002.41	37.5
ADMIN & GENERAL SALARIES					
61-53610-66-102-850	1,458.60	4,315.80	11,290.00	6,974.20	38.2
ADMIN & GENERAL WAGES					
61-53610-66-102-856	1,269.42	4,690.44	10,468.00	5,777.56	44.8
MISC GENERAL WAGES					
61-53610-66-201-854	1,396.67	5,591.49	22,344.00	16,752.51	25.0
PENSION/BENEFIT FICA/MEDICARE					
61-53610-66-203-854	1,230.41	4,972.48	15,220.00	10,247.52	32.7
PENSION/BENEFIT RETIREMENT					
61-53610-66-204-854	3,773.34	15,217.52	52,654.00	37,436.48	28.9
PENSION/BENEFIT HEALTH INSURAN					
61-53610-66-205-854	19.20	78.70	526.00	447.30	15.0
PENSION/BENEFIT LIFE INSURANCE					
61-53610-66-206-856	.00	.00	500.00	500.00	.0
MISC GEN EDUCATION & TRAINING					
61-53610-66-208-854	224.98	899.30	3,739.00	2,839.70	24.1
PENSION/BENEFIT DENTAL INSURAN					
61-53610-66-210-854	33.78	134.93	542.00	407.07	24.9
PENSION/BENEFIT VISION INSURAN					
61-53610-66-211-854	.00	471.99	5,600.00	5,128.01	8.4
PENSION/BENEFIT SICK LEAVE					
61-53610-66-212-856	.00	.00	920.00	920.00	.0
MISC GEN BOARDS & COMMITTEES					
61-53610-66-213-854	.00	862.33	8,104.00	7,241.67	10.6
PENSION/BENEFIT VACATION					
61-53610-66-214-854	1,003.36	4,451.05	9,200.00	4,748.95	48.4
PENSION/BENEFIT HOLIDAY					
61-53610-66-218-854	73.51	298.76	750.00	451.24	39.8
PENSION/BENEFIT SHT TRM DISAB					
61-53610-66-280-854	.00	66.48	220.00	153.52	30.2
PENSION/BENEFIT FSA ADM FEES					
61-53610-66-302-856	.00	.00	250.00	250.00	.0
MISC GEN MEMBERSHIP DUES					
61-53610-66-303-856	.00	457.70	601.00	143.30	76.2
MISC GEN REGISTRATION FEES					
61-53610-66-304-851	.00	116.15	700.00	583.85	16.6
OFFICE SUPPLIES/EXP TELEPHONE					
61-53610-66-305-851	.00	104.88	628.00	523.12	16.7
OFFICE SUPPLIES/EXP POSTAGE					
61-53610-66-306-856	.00	.00	80.00	80.00	.0
MISC GEN TRAVEL EMPLOYEE					
61-53610-66-310-851	.00	.00	200.00	200.00	.0
OFFICE SUPPLY/EXP PUBLICATION					
61-53610-66-313-403	.00	.00	436,000.00	436,000.00	.0
DEPRECIATION EXPENSE					
61-53610-66-314-851	103.86	1,143.20	700.00	(443.20)	163.3
OFFICE-SUPPLIES OFFICE					
61-53610-66-315-852	96.25	96.25	1,200.00	1,103.75	8.0
OUTSIDE SERV LEGAL SERVICES					
61-53610-66-316-852	13,422.98	20,852.78	18,500.00	(2,352.78)	112.7
OUTSIDE SERV ACCOUNTING/AUDIT					
61-53610-66-317-852	.00	.00	24,500.00	24,500.00	.0
OUTSIDE SERV OTH PROFESSIONAL					
61-53610-66-317-856	.00	62.00	400.00	338.00	15.5
MISC GEN PROFESSIONAL SERV					
61-53610-66-327-851	61.50	2,387.94	7,000.00	4,612.06	34.1
OFFICE - SUPPLIES EQUIPMENT					
61-53610-66-334-853	2,502.22	6,244.88	12,260.00	6,015.12	50.9
INSURANCE BUILDINGS					
61-53610-66-335-853	640.10	1,597.52	3,624.00	2,026.48	44.1
INSURANCE VEHICLES					
61-53610-66-336-853	405.33	1,011.60	2,060.00	1,048.40	49.1
INSURANCE PUBLIC LIABILITY					
61-53610-66-352-852	.00	250.00	5,000.00	4,750.00	5.0
OUTSIDE SERV ENGINEERING					
61-53610-66-353-427	15,594.30	15,594.30	32,500.00	16,905.70	48.0
INTEREST ON LONG TERM DEBT					
61-53610-66-387-854	1,252.45	3,125.79	7,189.00	4,063.21	43.5
PENSION/BENEFIT WKRS COMP INS					

CITY OF MAYVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2023

(61) SEWER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
61-53610-66-902-852	.00	.00	6,500.00	6,500.00	.0
OUTSIDE SERV TRSFR TO GEN FUND					
TOTAL ADMIN & GENERAL EXP	48,763.45	107,699.85	735,575.00	627,875.15	14.6
61-53610-67-102-820	1,648.62	4,894.08	22,618.00	17,723.92	21.6
SUPERVISION & LABOR WAGES					
61-53610-67-102-828	122.08	182.10	3,450.00	3,267.90	5.3
TRANSPORTATION EXP WAGES					
61-53610-67-103-820	712.53	1,817.39	6,077.00	4,259.61	29.9
SUPERVISION & LABOR WAGES OT					
61-53610-67-107-820	792.50	2,390.00	7,433.00	5,043.00	32.2
SUPERVISION & LABOR STANDBY					
61-53610-67-303-827	.00	.00	4,500.00	4,500.00	.0
OTH OPERATING REGISTRATION FEE					
61-53610-67-317-827	.00	.00	2,516.00	2,516.00	.0
OTH OPERATING PROFESSIONAL					
61-53610-67-319-827	34,024.41	52,562.39	207,396.00	154,833.61	25.3
OTH OPER CONTRACTED SLUDGE					
61-53610-67-322-827	375.46	1,545.18	4,738.00	3,192.82	32.6
OTH OPER UTILITIES WATER/SEWER					
61-53610-67-323-822	10,464.84	44,028.87	108,733.00	64,704.13	40.5
POWER/FUEL AERATION ELECTRIC					
61-53610-67-324-827	3,167.71	23,421.12	42,756.00	19,334.88	54.8
OTHER OPER UTILITIES NAT GAS					
61-53610-67-325-827	797.40	1,641.34	10,950.00	9,308.66	15.0
OTH OPER - SUPPLIES OPERATING					
61-53610-67-331-828	15.94	68.97	2,114.00	2,045.03	3.3
TRANSPORT SUPPLIES VEHICLES					
61-53610-67-364-824	.00	40,998.30	73,500.00	32,501.70	55.8
OPERATING EXPENSE-PHOS REM CH					
61-53610-67-386-828	534.64	1,195.25	2,746.00	1,550.75	43.5
TRANSPORT EXP SUPPLIES GAS/OIL					
TOTAL OPERATING EXPENSE	52,656.13	174,744.99	499,527.00	324,782.01	35.0

CITY OF MAYVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2023

(61) SEWER FUND

	PERIOD ACTUA	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
61-53610-68-102-831	2,063.49	3,658.01	6,480.00	2,821.99	56.5
61-53610-68-102-832	1,906.02	4,270.63	4,510.00	239.37	94.7
61-53610-68-102-833	3,296.20	11,216.24	23,089.00	11,872.76	48.6
61-53610-68-102-834	1,068.24	3,567.91	9,539.00	5,971.09	37.4
61-53610-68-103-831	.00	18.38	.00	(18.38)	.0
61-53610-68-103-832	.00	163.15	315.00	151.85	51.8
61-53610-68-103-833	.00	53.26	489.00	435.74	10.9
61-53610-68-317-831	.00	.00	3,500.00	3,500.00	.0
61-53610-68-317-832	5,459.66	10,539.69	12,500.00	1,960.31	84.3
61-53610-68-317-834	.00	4,859.32	14,284.00	9,424.68	34.0
61-53610-68-319-833	1,552.23	1,937.25	16,080.00	14,142.75	12.1
61-53610-68-321-834	266.14	734.38	2,425.00	1,690.62	30.3
61-53610-68-325-831	383.74	2,565.27	10,246.00	7,680.73	25.0
61-53610-68-325-834	119.96	468.66	5,223.00	4,754.34	9.0
61-53610-68-327-833	.00	504.65	6,400.00	5,895.35	7.9
61-53610-68-359-832	55.42	2,221.78	1,575.00	(646.78)	141.1
61-53610-68-412-835	.00	.00	1,500.00	1,500.00	.0
61-53610-68-414-831	393.14	59,353.14	12,800.00	(46,553.14)	463.7
TOTAL MAINTENANCE EXPENSE	16,564.24	106,131.72	130,955.00	24,823.28	81.0
61-53610-69-102-820	6,643.42	18,429.09	47,660.00	29,230.91	38.7
61-53610-69-103-820	60.32	118.70	600.00	481.30	19.8
61-53610-69-317-827	1,111.81	6,137.61	7,408.00	1,270.39	82.9
61-53610-69-383-827	.00	2,061.90	5,900.00	3,838.10	35.0
TOTAL LAB EXPENSES	7,815.55	26,747.30	61,568.00	34,820.70	43.4
TOTAL FUND EXPENDITURES	128,442.99	424,021.76	1,450,620.00	1,026,598.24	29.2
NET REVENUE OVER EXPENDITURES	(8,371.46)	64,096.51	36,750.00	(27,346.51)	174.4

Vendor Name	Description	Invoice Number	Invoice Date	Amount Paid	Voided
60-17005-00-000-183 PRELIMINARY SURVEY					
KUNKEL ENGINEERING GROUP LL	ALLEY ST- WATER DESIGN PRELIM	260126	02/21/2023	7,383.25	
KUNKEL ENGINEERING GROUP LL	METALCRAFT- WATER DESIGN PRELIM	260126	02/21/2023	3,164.25	
KUNKEL ENGINEERING GROUP LL	ALLEY ST- WATER DESIGN PRELIM	260763	03/27/2023	4,081.00	
KUNKEL ENGINEERING GROUP LL	ALLEY ST- WATER CRS PRELIM	260763	03/27/2023	1,305.50	
KUNKEL ENGINEERING GROUP LL	METALCRAFT- WATER DESIGN PRELIM	260763	03/27/2023	1,749.00	
KUNKEL ENGINEERING GROUP LL	METALCRAFT- WATER CRS PRELIM	260763	03/27/2023	559.50	
KUNKEL ENGINEERING GROUP LL	ALLEY ST- WATERMAIN CRS PRELIM	261345	04/24/2023	959.88	
KUNKEL ENGINEERING GROUP LL	METALCRAFT- WATER CRS PRELIM	261345	04/24/2023	411.37	
TOWN & COUNTRY ENGINEERING I	WELL #4 PRELIMINARY	25244	05/04/2023	1,877.50	
Total 60-17005-00-000-183 PRELIMINARY SURVEY:				21,491.25	
60-18005-00-100-107 CONSTRUCTION WORK IN PROGRESS					
TOWN & COUNTRY ENGINEERING I	WELL #4 CONSTRUCTION	25245	05/04/2023	352.50	
Total 60-18005-00-100-107 CONSTRUCTION WORK IN PROGRESS:				352.50	
60-53800-61-325-605 SOURCE-MAINT-SUPPLIES					
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	105.00	
Total 60-53800-61-325-605 SOURCE-MAINT-SUPPLIES:				105.00	
60-53800-62-317-625 PUMP-MAINT PLANT-OTHER PROF					
TRUE VALUE HOME & HARDWARE	SUPPLIES WATER 61	APRIL 2023	04/30/2023	106.49	
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	15.00	
SELLNOW ELECTRIC LLC	AIR COMPRESSOR WELL #2	621	04/18/2023	950.00	
TRANE	WELL #4	313608334	05/17/2023	230.50	
UTILITY SERVICE CO INC	WELL 5-IRON FILTER ANNUAL MAINTENANC	581115	05/01/2023	5,528.00	
Total 60-53800-62-317-625 PUMP-MAINT PLANT-OTHER PROF:				6,829.99	
60-53800-62-323-622 PUMP-UTILITIES ELECTRIC					
ALLIANT ENERGY/WP&L	4501260000 WELL #5 & LS ELECTRIC W	MAY 2023	05/11/2023	1,565.20	
ALLIANT ENERGY/WP&L	7029710000 WELL #4 ELECTRIC	MAY 2023	05/11/2023	38.61	
ALLIANT ENERGY/WP&L	7366540000 WELL #2 ELECTRIC	MAY 2023	05/11/2023	1,323.14	
ALLIANT ENERGY/WP&L	7646300000 ELEVATED TANK- TOWER DR	MAY 2023	05/11/2023	30.02	
ALLIANT ENERGY/WP&L	9119000000 WELL #3 ELECTRIC	MAY 2023	05/11/2023	1,930.08	
ALLIANT ENERGY/WP&L	9425710000 ELECTRIC	MAY 2023	05/11/2023	31.52	
Total 60-53800-62-323-622 PUMP-UTILITIES ELECTRIC:				4,918.57	
60-53800-62-324-622 PUMP-UTILITIES NATURAL GAS					
ALLIANT ENERGY/WP&L	4501260000 WELL #5 & LS GAS W	MAY 2023	05/11/2023	169.30	
ALLIANT ENERGY/WP&L	7029710000 WELL #4 GAS	MAY 2023	05/11/2023	52.48	
ALLIANT ENERGY/WP&L	7366540000 WELL #2 GAS	MAY 2023	05/11/2023	161.81	
ALLIANT ENERGY/WP&L	9119000000 WELL #3 GAS	MAY 2023	05/11/2023	90.58	
Total 60-53800-62-324-622 PUMP-UTILITIES NATURAL GAS:				474.17	
60-53800-63-317-635 TREAT-MAINT PLANT-PROFESSIONAL					
NORTHERN LAKE SERVICE INC	PFAS TESTING	2305194	04/21/2023	850.00	
NORTHERN LAKE SERVICE INC	MG SAMPLES	2305416	04/26/2023	280.17	
Total 60-53800-63-317-635 TREAT-MAINT PLANT-PROFESSIONAL:				1,130.17	
60-53800-63-325-632 TREAT-OPER-SUPPLIES					
BMO HARRIS BANK NA	UTILITIES 6136 - USPS	APRIL 2023	03/01/2023	30.90	

Vendor Name	Description	Invoice Number	Invoice Date	Amount Paid	Voided
BMO HARRIS BANK NA	UTILITIES 6136 - USPS	APRIL 2023	03/01/2023	27.40	
BMO HARRIS BANK NA	UTILITIES 6136 - USPS	APRIL 2023	03/01/2023	30.90	
Total 60-53800-63-325-632 TREAT-OPER-SUPPLIES:				89.20	
60-53800-63-327-635 TREAT-MAINT PLANT-EQUIP SUPPLY					
WILLIAM/REID	Well 3 PUMP DIAPHRAGM	60089	05/16/2023	421.10	
Total 60-53800-63-327-635 TREAT-MAINT PLANT-EQUIP SUPPLY:				421.10	
60-53800-64-319-641 TRANS-OPER-CONTRACTED SERVICES					
HYDRO CORP	CC INSP COMM	71105-IN	02/28/2023	1,084.00	
HYDRO CORP	CC INSPECTIONS RES	71298-IN	02/28/2023	699.00	
HYDRO CORP	CC INSP COMM	72003-IN	04/28/2023	1,084.00	
HYDRO CORP	CC INSPECTIONS RES	72200-IN	04/28/2023	699.00	
Total 60-53800-64-319-641 TRANS-OPER-CONTRACTED SERVICES:				3,566.00	
60-53800-64-325-641 TRANS-OPERATING-SUPPLIES					
US CELLULAR CORPORATION	#320040129 UTILITY-W	APRIL 23	04/26/2023	32.37	
Total 60-53800-64-325-641 TRANS-OPERATING-SUPPLIES:				32.37	
60-53800-64-410-651 TRANS-MAINT MAINS-REPAIRS					
HECHIMOVICH MASONRY CONSTR	4TH ST MAIN BREAK	5701	05/01/2023	5,880.00	
HECHIMOVICH MASONRY CONSTR	CURB REPAIRS CONCRETE- MAIN	5702	05/01/2023	289.00	
Total 60-53800-64-410-651 TRANS-MAINT MAINS-REPAIRS:				6,169.00	
60-53800-64-411-652 TRANS-MAINT SERVICES-REPAIRS					
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	5.41	
HECHIMOVICH MASONRY CONSTR	CURB REPAIRS CONCRETE- SERVICE	5702	05/01/2023	289.00	
Total 60-53800-64-411-652 TRANS-MAINT SERVICES-REPAIRS:				294.41	
60-53800-64-413-654 TRANS-MAINT HYDRANTS-REPAIRS					
HECHIMOVICH MASONRY CONSTR	BRECKENRIDGE HYDRANT INSURANCE	5703	05/01/2023	748.00	
TOWN & COUNTRY UNDERGROUN	BRECKENRIDGE HYDRANT INS CLAIM	54019-IN	04/13/2023	4,739.50	
TOWN & COUNTRY UNDERGROUN	MARY HYDRANT 10-09	54043-IN	05/19/2023	4,366.50	
CORE & MAIN	HYDRANT PAINTING 2022	R734737	05/08/2023	5,625.00	
FERGUSON ENTERPRISES LLC #33	BRECKENRIDGE INS CLAIM HYDRANT	381139	03/23/2023	4,255.00	
FERGUSON ENTERPRISES LLC #33	MARY ST HYDRANT	382321	04/18/2023	4,255.00	
Total 60-53800-64-413-654 TRANS-MAINT HYDRANTS-REPAIRS:				23,989.00	
60-53800-66-303-930 ADM/GEN-REGISTRATION FEES					
J.J. KELLER & ASSOCIATES, INC	SAFETY TRAINING	9107991803	04/26/2023	26.38	
Total 60-53800-66-303-930 ADM/GEN-REGISTRATION FEES:				26.38	
60-53800-66-304-921 ADM/GEN-TELEPHONE					
AT&T - INTERNET & LOCAL	CITY WASTEWATER	MARCH/APRIL 23	04/22/2023	8.72	
Total 60-53800-66-304-921 ADM/GEN-TELEPHONE:				8.72	
60-53800-66-314-921 ADM/GEN-OFFICE SUPPLIES					
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1DTM-LWF3-4XD6	05/11/2023	5.00	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1NKX-HM11-LRJ9	05/19/2023	67.48	

Vendor Name	Description	Invoice Number	Invoice Date	Amount Paid	Voided
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1WXW-DMYF-4YKR	05/17/2023	18.82	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES- shipping credit	1WXW-DMYF-4YKR	05/17/2023	.60-	
Total 60-53800-66-314-921 ADM/GEN-OFFICE SUPPLIES:				90.70	
60-53800-66-316-923 ADM/GEN-ACCOUNTING/AUDIT					
BAKER TILLY US LLP	FINANCAL STMTNT AUDIT	BT2405392	04/29/2023	2,504.00	
BAKER TILLY US LLP	PROFESSIONAL SERVICES W	BT2407459	04/30/2023	2,462.50	
Total 60-53800-66-316-923 ADM/GEN-ACCOUNTING/AUDIT:				4,966.50	
60-53800-66-319-935 ADM/GEN-MAINT GEN-CONTRACTED					
FOX DEN LANDSCAPING & NURSE	MULCH	7828	05/08/2023	110.78	
MENARDS INC - BEAVER DAM	PAINT SUPPLY	32450	04/05/2023	20.55	
Total 60-53800-66-319-935 ADM/GEN-MAINT GEN-CONTRACTED:				131.33	
60-53800-66-321-935 ADM/GEN-JANITORIAL SUPPLIES					
DARYL J TONN PEST CONTROL LL	PEST CONTROL - GENERAL PLANT-W	MAY 2023	05/11/2023	15.83	
UNITED COOPERATIVE	SEED/ WEED KILLER	124265	04/30/2023	172.00	
UNITED COOPERATIVE	WEED KILLER	7437057	04/26/2023	57.00	
GFL ENVIRONMENTAL	UTILITY W	U90000143027	05/19/2023	96.22	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1CMK-1R16-HG96	05/18/2023	23.00	
Total 60-53800-66-321-935 ADM/GEN-JANITORIAL SUPPLIES:				364.05	
60-53800-66-325-935 ADM/GEN-MAINT GEN-SUPPLIES					
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	7.40	
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	29.97	
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	20.89	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1K3J-TTNL-C79N	04/26/2023	25.68	
Total 60-53800-66-325-935 ADM/GEN-MAINT GEN-SUPPLIES:				83.94	
60-53800-66-327-921 ADM/GEN-OFFICE SUPPLIES-EQUIP					
BADGER METER INC	BECON MBL HOSTING SERV UNIT W	80126962	04/28/2023	43.82	
JAMES IMAGING SYSTEMS INC	CITY HALL COS3877988	COS3877988 05/23	05/15/2023	11.57	
Total 60-53800-66-327-921 ADM/GEN-OFFICE SUPPLIES-EQUIP:				55.39	
60-53800-66-331-933 ADM/GEN-SUPPLIES VEHICLES					
O'REILLY AUTO PARTS	SUPPLIES - UTILITIES	APRIL 2023	04/28/2023	26.97	
Total 60-53800-66-331-933 ADM/GEN-SUPPLIES VEHICLES:				26.97	
60-53800-66-334-924 INSURANCE BUILDINGS					
EMC INSURANCE COMPANIES	WATER PROPERTY	7000813647	05/07/2023	509.00	
Total 60-53800-66-334-924 INSURANCE BUILDINGS:				509.00	
60-53800-66-335-933 INSURANCE-VEHICLES					
EMC INSURANCE COMPANIES	WATER VEHICLES	7000813647	05/07/2023	115.89	
Total 60-53800-66-335-933 INSURANCE-VEHICLES:				115.89	
60-53800-66-336-924 INSURANCE PUBLIC LIABILITY					
EMC INSURANCE COMPANIES	WATER PUBLIC LIABILITY	7000813647	05/07/2023	145.39	

Vendor Name	Description	Invoice Number	Invoice Date	Amount Paid	Voided
Total 60-53800-66-336-924 INSURANCE PUBLIC LIABILITY:				145.39	
60-53800-66-386-933 ADM/GEN-SUPPLIES GAS/OIL/ETC					
KWIK TRIP INC	#272441 WATER GAS CHARGES	APRIL 2023	05/02/2023	67.28	
Total 60-53800-66-386-933 ADM/GEN-SUPPLIES GAS/OIL/ETC:				67.28	
60-53800-66-387-924 INSURANCE-WORKERS COMP					
EMC INSURANCE COMPANIES	WW PUBLIC LIABILITY	04.27.23	04/27/2023	110.00	
EMC INSURANCE COMPANIES	WATER WORKERS COMP	7000813647	05/07/2023	449.25	
Total 60-53800-66-387-924 INSURANCE-WORKERS COMP:				559.25	
Grand Totals:				77,013.52	

Vendor Name	Description	Invoice Number	Invoice Date	Amount Paid	Voided
61-17005-00-000-183 PRELIMINARY SURVEY					
KUNKEL ENGINEERING GROUP LL	ALLEY ST- SANITARY DESIGN PRELIM	260126	02/21/2023	2,215.00	
KUNKEL ENGINEERING GROUP LL	ALLEY ST- SANITARY CRS PRELIM	261345	04/24/2023	171.25	
MSA PROFESSIONAL SERVICES IN	FACILITIES PLANNING	R00052021.0-13	05/05/2023	250.00	
Total 61-17005-00-000-183 PRELIMINARY SURVEY:				2,636.25	
61-53610-66-206-856 MISC GEN EDUCATION & TRAINING					
J.J. KELLER & ASSOCIATES, INC	SAFETY TRAINING	9107991803	04/26/2023	26.37	
Total 61-53610-66-206-856 MISC GEN EDUCATION & TRAINING:				26.37	
61-53610-66-304-851 OFFICE SUPPLIES/EXP TELEPHONE					
AT&T - INTERNET & LOCAL	CITY WATER	MARCH/APRIL 23	04/22/2023	8.72	
Total 61-53610-66-304-851 OFFICE SUPPLIES/EXP TELEPHONE:				8.72	
61-53610-66-310-851 OFFICE SUPPLY/EXP PUBLICATION					
MULTI MEDIA CHANNELS LLC	TREATMENT FACILITY OVERFLOW	IN125019	04/09/2023	47.85	
Total 61-53610-66-310-851 OFFICE SUPPLY/EXP PUBLICATION:				47.85	
61-53610-66-314-851 OFFICE-SUPPLIES OFFICE					
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1DTM-LWF3-4XD6	05/11/2023	4.99	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1NKX-HM11-LRJ9	05/19/2023	67.47	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1PPR-RFGX-7GG9	05/12/2023	85.04	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1PPR-RFGX-7GG9	05/12/2023	67.64	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1WXW-DMYF-4YKR	05/17/2023	18.83	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES- shipping credit	1WXW-DMYF-4YKR	05/17/2023	.60	
Total 61-53610-66-314-851 OFFICE-SUPPLIES OFFICE:				243.37	
61-53610-66-316-852 OUTSIDE SERV ACCOUNTING/AUDIT					
BAKER TILLY US LLP	FINANCAL STMNT AUDIT	BT2405392	04/29/2023	2,504.00	
BAKER TILLY US LLP	PROFESSIONAL SERVICES WW	BT2407459	04/30/2023	2,462.50	
Total 61-53610-66-316-852 OUTSIDE SERV ACCOUNTING/AUDIT:				4,966.50	
61-53610-66-327-851 OFFICE - SUPPLIES EQUIPMENT					
BADGER METER INC	BECON MBL HOSTING SERV UNIT WW	80126962	04/28/2023	43.82	
JAMES IMAGING SYSTEMS INC	CITY HALL COS3877988	COS3877988 05/23	05/15/2023	11.57	
Total 61-53610-66-327-851 OFFICE - SUPPLIES EQUIPMENT:				55.39	
61-53610-66-334-853 INSURANCE BUILDINGS					
EMC INSURANCE COMPANIES	WW PROPERTY	7000813647	05/07/2023	897.53	
Total 61-53610-66-334-853 INSURANCE BUILDINGS:				897.53	
61-53610-66-335-853 INSURANCE VEHICLES					
EMC INSURANCE COMPANIES	WW VEHICLES	7000813647	05/07/2023	229.60	
Total 61-53610-66-335-853 INSURANCE VEHICLES:				229.60	
61-53610-66-387-854 PENSION/BENEFIT WKRS COMP INS					
EMC INSURANCE COMPANIES	WW PUBLIC LIABILITY	04.27.23	04/27/2023	110.00	
EMC INSURANCE COMPANIES	WW PUBLIC LIABILITY	7000813647	05/07/2023	145.39	
EMC INSURANCE COMPANIES	WW WORKERS COMP	7000813647	05/07/2023	449.25	

Vendor Name	Description	Invoice Number	Invoice Date	Amount Paid	Voided
Total 61-53610-66-387-854 PENSION/BENEFIT WKRS COMP INS:				704.64	
61-53610-67-303-827 OTH OPERATING REGISTRATION FEE					
WISCONSIN DNR - ENVIRONM'L FE	ENVIRONMENTAL FEE	114005760-2023-I	05/21/2023	4,447.06	
Total 61-53610-67-303-827 OTH OPERATING REGISTRATION FEE:				4,447.06	
61-53610-67-319-827 OTH OPER CONTRACTED SLUDGE					
BADGER STATE WASTE LLC	SLUDGE HAULING	3882	05/04/2023	15,168.20	
Total 61-53610-67-319-827 OTH OPER CONTRACTED SLUDGE:				15,168.20	
61-53610-67-323-822 POWER/FUEL AERATION ELECTRIC					
ALLIANT ENERGY/WP&L	2877310000 TREATMENT PLANT	MAY 2023	05/11/2023	8,650.78	
ALLIANT ENERGY/WP&L	2966110000 RIVER DR, LIFT STATION ELECT	MAY 2023	05/11/2023	282.31	
ALLIANT ENERGY/WP&L	4501260000 WELL #5 & LS ELECTRIC WW	MAY 2023	05/11/2023	136.10	
ALLIANT ENERGY/WP&L	5211640000 PARK ST LIFT ST	MAY 2023	05/11/2023	66.50	
ALLIANT ENERGY/WP&L	5265230000 DAYTON ST LIFT ST	MAY 2023	05/11/2023	97.37	
ALLIANT ENERGY/WP&L	8965540000 WOOL RD LIFT STATION	MAY 2023	05/11/2023	677.56	
ALLIANT ENERGY/WP&L	3934375759 KEKOSKEE LEROY JOINT ELEC	MAY 2023	05/11/2023	422.51	
Total 61-53610-67-323-822 POWER/FUEL AERATION ELECTRIC:				10,333.13	
61-53610-67-324-827 OTHER OPER UTILITIES NAT GAS					
ALLIANT ENERGY/WP&L	2966110000 RIVER DR, LIFT STATION GAS	MAY 2023	05/11/2023	16.48	
ALLIANT ENERGY/WP&L	5063910000 TREATMENT PLANT	MAY 2023	05/11/2023	1,749.23	
ALLIANT ENERGY/WP&L	5265230000 DAYTON ST LIFT ST GAS	MAY 2023	05/11/2023	15.00	
ALLIANT ENERGY/WP&L	2966110000 RIVER DR, LIFT STATION GAS	MAY 2023	05/11/2023	15.00	
Total 61-53610-67-324-827 OTHER OPER UTILITIES NAT GAS:				1,795.71	
61-53610-67-325-827 OTH OPER - SUPPLIES OPERATING					
US CELLULAR CORPORATION	#320040129 UTILITY-WW	APRIL 23	04/26/2023	32.38	
GFL ENVIRONMENTAL	UTILITY WW(2)	U90000143027	05/19/2023	384.89	
Total 61-53610-67-325-827 OTH OPER - SUPPLIES OPERATING:				417.27	
61-53610-67-331-828 TRANSPORT SUPPLIES VEHICLES					
COMPLETE H-D SPECIALIST LLC	JETTER ANNUAL MAINT	19675	04/28/2023	1,099.40	
O'REILLY AUTO PARTS	SUPPLIES - UTILITIES	APRIL 2023	04/28/2023	26.97	
Total 61-53610-67-331-828 TRANSPORT SUPPLIES VEHICLES:				1,126.37	
61-53610-67-386-828 TRANSPORT EXP SUPPLIES GAS/OIL					
KWIK TRIP INC	#272441 SEWER GAS CHARGES	APRIL 2023	05/02/2023	129.95	
Total 61-53610-67-386-828 TRANSPORT EXP SUPPLIES GAS/OIL:				129.95	
61-53610-68-317-832 COLLECT SYS PUMP EQUIP PROF					
SABEL MECHANICAL LLC	LIFT STATION PM'S	230085 UTILITIES	05/21/2023	2,907.06	
SABEL MECHANICAL LLC	GOLF VIEW PUMP REPAIRS	230318	05/17/2023	585.50	
Total 61-53610-68-317-832 COLLECT SYS PUMP EQUIP PROF:				3,492.56	
61-53610-68-317-834 MAINT GEN PLANT PROF SERV					
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	105.00	
TRANE	GAS SERVICE	313608334	05/17/2023	419.50	

Vendor Name	Description	Invoice Number	Invoice Date	Amount Paid	Voided
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1CMK-1R16-HG96	05/18/2023	22.99	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1CWK-RXX4-VN1Q	05/21/2023	25.55	
Total 61-53610-68-317-834 MAINT GEN PLANT PROF SERV:				573.04	
61-53610-68-321-834 MAINT GEN PLANT JANITOR SUPPLY					
DARYL J TONN PEST CONTROL LL	PEST CONTROL - LIFT STATION	MAY 2023	05/11/2023	23.75	
FOX DEN LANDSCAPING & NURSE	MULCH	7828	05/08/2023	110.77	
UNITED COOPERATIVE	SEED/ WEED KILLER	124265	04/30/2023	172.00	
UNITED COOPERATIVE	WEED KILLER	7437057	04/26/2023	57.00	
GFL ENVIRONMENTAL	UTILITY WW	U90000143027	05/19/2023	96.22	
Total 61-53610-68-321-834 MAINT GEN PLANT JANITOR SUPPLY:				459.74	
61-53610-68-325-834 MAINT GEN PLANT OPER SUPPLY					
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	61.95	
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	9.49	
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	23.07	
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	20.89	
TRUE VALUE HOME & HARDWARE	SUPPLIES	APRIL 2023	04/30/2023	5.22	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1K3J-TTNL-C79N	04/26/2023	25.68	
AMAZON CAPITAL SERVICES	SUPPLIES UTILITIES	1PPR-RFGX-7GG9	05/12/2023	31.95	
Total 61-53610-68-325-834 MAINT GEN PLANT OPER SUPPLY:				178.25	
61-53610-68-359-832 COLL SYS PUMP EQUIP MAINT OTH					
DARYL J TONN PEST CONTROL LL	PEST CONTROL - GENERAL PLANT-WW	MAY 2023	05/11/2023	55.42	
D&D FENCING	WOOL RD FENCH	MAY 2023	05/01/2023	4,800.00	
Total 61-53610-68-359-832 COLL SYS PUMP EQUIP MAINT OTH:				4,855.42	
61-53610-68-414-831 MAINT COLLECT SYS REPAIR LINES					
TOWN & COUNTRY UNDERGROUN	HD MANHOLE	54042-IN	05/19/2023	4,022.50	
Total 61-53610-68-414-831 MAINT COLLECT SYS REPAIR LINES:				4,022.50	
61-53610-69-317-827 LAB PROFESSIONAL SERV					
NORTHERN LAKE SERVICE INC	MERCURY	2306437	05/12/2023	355.33	
Total 61-53610-69-317-827 LAB PROFESSIONAL SERV:				355.33	
61-53610-69-383-827 LAB SUPPLIES					
NORTH CENTRAL LABORATORIES	lab supplies	486773	05/11/2023	459.18	
NORTH CENTRAL LABORATORIES	BOD/ CHEMICAL	487445	05/17/2023	587.28	
Total 61-53610-69-383-827 LAB SUPPLIES:				1,046.46	
Grand Totals:				58,217.21	

Item D



Mayville Water & Wastewater Utilities

400 KEKOSKEE STREET
MAYVILLE, WISCONSIN 53050
PHONE (920) 387-7906
FAX (920) 387-7982

Resolution 0001-2023

Resolution to Approve Electronic Compliance Maintenance (eCMAR) Annual Report

WHEREAS, the City of Mayville Water/Wastewater Commission met on June 6, 2023 and did approve for submittal to the Department of Natural Resources the electronic Compliance Maintenance Annual Report (eCMAR) for 2022, a copy of which is on file at the Water/Wastewater Treatment Plant. Also, that the electronic Compliance Maintenance Annual Report (eCMAR) has been reviewed, is understood and the information given is agreed upon.

NOW, THEREFORE, BE IT RESOLVED that the City of Mayville Water/Wastewater Commission does hereby approve the 2022 electronic Compliance Maintenance Annual Report (eCMAR).

Passed by the Water/Wastewater Commission of the City of Mayville the 6th day of June, 2023.

Burt Bushke
President

Attest:

David Pasbrig
Vice President

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

Influent Flow and Loading

1. Monthly Average Flows and BOD Loadings

1.1 Verify the following monthly flows and BOD loadings to your facility.

Influent No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average BOD Concentration mg/L	x	8.34	=	Influent Monthly Average BOD Loading, lbs/day
January	0.6176	x	228	x	8.34	=	1,174
February	0.6246	x	272	x	8.34	=	1,414
March	0.8665	x	213	x	8.34	=	1,539
April	1.0164	x	134	x	8.34	=	1,132
May	0.8097	x	319	x	8.34	=	2,153
June	0.9225	x	177	x	8.34	=	1,359
July	0.8854	x	182	x	8.34	=	1,345
August	0.8258	x	157	x	8.34	=	1,084
September	0.8589	x	169	x	8.34	=	1,211
October	0.7228	x	179	x	8.34	=	1,079
November	0.8207	x	185	x	8.34	=	1,266
December	0.7708	x	271	x	8.34	=	1,740

2. Maximum Monthly Design Flow and Design BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	1.297	x	90	=	1.1673
		x	100	=	1.297
Design BOD, lbs/day	1880	x	90	=	1692
		x	100	=	1880

2.2 Verify the number of times the flow and BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times BOD was greater than 90% of design	Number of times BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	1	1
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	1	0
Points per each		2	1	3	2
Exceedances		0	0	2	1
Points		0	0	6	2
Total Number of Points					8

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

Yes Enter last calibration date (MM/DD/YYYY)

No

If No, please explain:

4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

Yes

No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

Yes

No

If Yes, please explain:

5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

Septic Tanks	Holding Tanks	Grease Traps
<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No

5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.

Septic Tanks
 Yes gallons
 No

Holding Tanks
 Yes gallons
 No

Grease Traps
 Yes gallons
 No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

Yes

No

If yes, describe the situation and your community's response.

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

<p><input type="radio"/> Yes</p> <p><input checked="" type="radio"/> No</p> <p>If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
--	--

Total Points Generated	8
Score (100 - Total Points Generated)	92
Section Grade	A

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:

6/2/2023

2022

Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	3	1	0	0
February	30	27	4	1	0	0
March	30	27	3	1	0	0
April	30	27	3	1	0	0
May	21	18.9	0	1	0	0
June	21	18.9	1	1	0	0
July	21	18.9	0	1	0	0
August	21	18.9	0	1	0	0
September	21	18.9	4	1	0	0
October	21	18.9	4	1	0	0
November	30	27	3	1	0	0
December	30	27	5	1	0	0

* Equals limit if limit is <= 10

Months of discharge/yr	12		
Points per each exceedance with 12 months of discharge		7	3
Exceedances		0	0
Points		0	0
Total number of points			0

0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

Yes

Enter last calibration date (MM/DD/YYYY)

No

If No, please explain:

We do not have an effluent flow meter.

3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

Heavy rains and I/I continue to threaten biological treatment. Facilities planning is complete, and we are moving toward construction phasing.

4. Other Monitoring and Limits

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

Yes

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 **2022**

No
If Yes, please explain:

4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?
 Yes
 No
If Yes, please explain:

4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?
 Yes
 No
 N/A
Please explain unless not applicable:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 **2022**

Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	30	27	3	1	0	0
February	30	27	3	1	0	0
March	30	27	4	1	0	0
April	30	27	4	1	0	0
May	21	18.9	2	1	0	0
June	21	18.9	3	1	0	0
July	21	18.9	1	1	0	0
August	21	18.9	1	1	0	0
September	21	18.9	4	1	0	0
October	21	18.9	4	1	0	0
November	30	27	3	1	0	0
December	30	27	5	1	0	0

* Equals limit if limit is <= 10

Months of Discharge/yr	12		
Points per each exceedance with 12 months of discharge:		7	3
Exceedances		0	0
Points		0	0
Total Number of Points			0

0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:

6/2/2023

2022

Effluent Quality and Plant Performance (Ammonia - NH3)

1. Effluent Ammonia Results

1.1 Verify the following monthly and weekly average effluent values, exceedances and points for ammonia

Outfall No. 001	Monthly Average NH3 Limit (mg/L)	Weekly Average NH3 Limit (mg/L)	Effluent Monthly Average NH3 (mg/L)	Monthly Permit Limit Exceedance	Effluent Weekly Average for Week 1	Effluent Weekly Average for Week 2	Effluent Weekly Average for Week 3	Effluent Weekly Average for Week 4	Weekly Permit Limit Exceedance
January	6.2		.038	0					
February	6.2		.011	0					
March	6.2		.01	0					
April	3.6		0	0					
May	3.1		.002	0					
June	3.1		.026	0					
July	3.1		.035	0					
August	3.1		.021	0					
September	3.1		.018	0					
October	6.2		.003	0					
November	6.2		.003	0					
December	6.2		.034	0					
Points per each exceedance of Monthly average:									10
Exceedances, Monthly:									0
Points:									0
Points per each exceedance of weekly average (when there is no monthly average):									2.5
Exceedances, Weekly:									0
Points:									0
Total Number of Points									0

0

NOTE: Limit exceedances are considered for monthly OR weekly averages but not both. When a monthly average limit exists it will be used to determine exceedances and generate points. This will be true even if a weekly limit also exists. When a weekly average limit exists and a monthly limit does not exist, the weekly limit will be used to determine exceedances and generate points.

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 **2022**

Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	1	0.283	1	0
February	1	0.256	1	0
March	1	0.333	1	0
April	1	0.211	1	0
May	1	0.116	1	0
June	1	0.171	1	0
July	1	0.215	1	0
August	1	0.474	1	0
September	1	0.615	1	0
October	1	0.294	1	0
November	1	0.332	1	0
December	1	0.528	1	0
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				10
Exceedances				0
Total Number of Points				0

0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

Biosolids Quality and Management

1. Biosolids Use/Disposal

1.1 How did you use or dispose of your biosolids? (Check all that apply)

- Land applied under your permit
- Publicly Distributed Exceptional Quality Biosolids
- Hauled to another permitted facility
- Landfilled
- Incinerated
- Other

NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc.

1.1.1 If you checked Other, please describe:

3. Biosolids Metals

Number of biosolids outfalls in your WPDES permit:

3.1 For each outfall tested, verify the biosolids metal quality values for your facility during the last calendar year.

Outfall No. 002 - SLUDGE

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic		41	75						<34								0	0
Cadmium		39	85						<1.3								0	0
Copper		1500	4300						210								0	0
Lead		300	840						<30								0	0
Mercury		17	57						<5.7								0	0
Molybdenum	60		75						<23							0		0
Nickel	336		420						12							0		0
Selenium	80		100						<84							0		0
Zinc		2800	7500						190								0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0

Exceedence Points

- 0 (0 Points)
- 1-2 (10 Points)
- > 2 (15 Points)

3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)

- Yes
- No (10 points)
- N/A - Did not exceed limits or no HQ limit applies (0 points)
- N/A - Did not land apply biosolids until limit was met (0 points)

3.1.3 Number of times any of the metals exceeded the ceiling limits = 0

Exceedence Points

- 0 (0 Points)
- 1 (10 Points)
- > 1 (15 Points)

3.1.4 Were biosolids land applied which exceeded the ceiling limit?

- Yes (20 Points)
- No (0 Points)

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

<p>3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	0																				
<p>4. Pathogen Control (per outfall): 4.1 Verify the following information. If any information is incorrect, use the Report Issue button under the Options header in the left-side menu.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Outfall Number:</td> <td style="text-align: center;">002</td> </tr> <tr> <td>Biosolids Class:</td> <td style="text-align: center;">B</td> </tr> <tr> <td>Bacteria Type and Limit:</td> <td style="text-align: center;">Fecal Coliform</td> </tr> <tr> <td>Sample Dates:</td> <td>09/01/2022 - 12/31/2022</td> </tr> <tr> <td>Density:</td> <td>459,602</td> </tr> <tr> <td>Sample Concentration Amount:</td> <td>CFU/G TS</td> </tr> <tr> <td>Requirement Met:</td> <td>Yes</td> </tr> <tr> <td>Land Applied:</td> <td>No</td> </tr> <tr> <td>Process:</td> <td>Aerobic Digestion</td> </tr> <tr> <td>Process Description:</td> <td>Sludge is wasted to an aerobic digester and hauled to another facility.</td> </tr> </table> <p>4.2 If exceeded Class B limit or did not meet the process criteria at the time of land application. 4.2.1 Was the limit exceeded or the process criteria not met at the time of land application?</p> <p><input type="radio"/> Yes (40 Points)</p> <p><input checked="" type="radio"/> No</p> <p>If yes, what action was taken?</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Outfall Number:	002	Biosolids Class:	B	Bacteria Type and Limit:	Fecal Coliform	Sample Dates:	09/01/2022 - 12/31/2022	Density:	459,602	Sample Concentration Amount:	CFU/G TS	Requirement Met:	Yes	Land Applied:	No	Process:	Aerobic Digestion	Process Description:	Sludge is wasted to an aerobic digester and hauled to another facility.	0
Outfall Number:	002																				
Biosolids Class:	B																				
Bacteria Type and Limit:	Fecal Coliform																				
Sample Dates:	09/01/2022 - 12/31/2022																				
Density:	459,602																				
Sample Concentration Amount:	CFU/G TS																				
Requirement Met:	Yes																				
Land Applied:	No																				
Process:	Aerobic Digestion																				
Process Description:	Sludge is wasted to an aerobic digester and hauled to another facility.																				
<p>6. Biosolids Storage 6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site?</p> <p><input checked="" type="radio"/> >= 180 days (0 Points)</p> <p><input type="radio"/> 150 - 179 days (10 Points)</p> <p><input type="radio"/> 120 - 149 days (20 Points)</p> <p><input type="radio"/> 90 - 119 days (30 Points)</p> <p><input type="radio"/> < 90 days (40 Points)</p> <p><input type="radio"/> N/A (0 Points)</p> <p>6.2 If you checked N/A above, explain why.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	0																				
<p>7. Issues 7.1 Describe any outstanding biosolids issues with treatment, use or overall management:</p> <div style="border: 1px solid black; padding: 5px;"> <p>Liquid sludge is hauled 2x/week to another facility. Facilities planning is addressing on-site storage issues first and foremost to reduce costs and settling efficiency.</p> </div>																					

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

Staffing and Preventative Maintenance (All Treatment Plants)

1. Plant Staffing

1.1 Was your wastewater treatment plant adequately staffed last year?

- Yes
- No

If No, please explain:

Could use more help/staff for:

1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping?

- Yes
- No

If No, please explain:

2. Preventative Maintenance

2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items?

- Yes (Continue with question 2)
- No (40 points)

If No, please explain, then go to question 3:

2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment?

- Yes
- No (10 points)

2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly?

- Yes
 - Paper file system
 - Computer system
 - Both paper and computer system
- No (10 points)

0

3. O&M Manual

3.1 Does your plant have a detailed O&M and Manufacturer Equipment Manuals that can be used as a reference when needed?

- Yes
- No

4. Overall Maintenance /Repairs

4.1 Rate the overall maintenance of your wastewater plant.

- Excellent
- Very good
- Good
- Fair
- Poor

Describe your rating:

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Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

Since 2021, we've added calendar based reminders and information pertaining to maintenance activities to our newly implemented GIS system. Asset information outside of the plant is available remotely and at a glance. Some items are aged beyond repair and the current plant design isn't ideal for redundancy which makes some maintenance activities difficult.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

Operator Certification and Education

1. Operator-In-Charge

1.1 Did you have a designated operator-in-charge during the report year?

- Yes (0 points)
- No (20 points)

Name:

COURTNEY N STEGER

Certification No:

34404

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP		OIC	
		Advanced	OIT	Basic	Advanced
A1	Suspended Growth Processes	X			X
A2	Attached Growth Processes				X
A3	Recirculating Media Filters				
A4	Ponds, Lagoons and Natural				
A5	Anaerobic Treatment Of Liquid				
B	Solids Separation	X			X
C	Biological Solids/Sludges	X			X
P	Total Phosphorus	X			X
N	Total Nitrogen				
D	Disinfection	X			X
L	Laboratory	X	X		
U	Unique Treatment Systems				
SS	Sanitary Sewage Collection	X	NA	NA	X

0

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS is required 5 years after permit reissuance.)

- Yes (0 points)
- No (20 points)

3. Succession Planning

3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?

- One or more additional certified operators on staff
- An arrangement with another certified operator
- An arrangement with another community with a certified operator
- An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year
- A consultant to serve as your certified operator
- None of the above (20 points)

If "None of the above" is selected, please explain:

0

4. Continuing Education Credits

4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?

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Mayville Wastewater Treatment Facility

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OIT and Basic Certification: ○ Averaging 6 or more CECs per year. ○ Averaging less than 6 CECs per year. Advanced Certification: ● Averaging 8 or more CECs per year. ○ Averaging less than 8 CECs per year.	
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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

Financial Management

1. Provider of Financial Information

Name:

Nichole DeBaker

Telephone:

920-387-7906

(XXX) XXX-XXXX

E-Mail Address
(optional):

ndebaker@mayvillecity.com

2. Treatment Works Operating Revenues

2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?

- Yes (0 points)
- No (40 points)

If No, please explain:

2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?

Year:

2022

- 0-2 years ago (0 points)
- 3 or more years ago (20 points)
- N/A (private facility)

2.3 Did you have a special account (e.g., CWF required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?

- Yes (0 points)
- No (40 points)

REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]

3. Equipment Replacement Funds

3.1 When was the Equipment Replacement Fund last reviewed and/or revised?

Year:

2022

- 1-2 years ago (0 points)
- 3 or more years ago (20 points)
- N/A

If N/A, please explain:

3.2 Equipment Replacement Fund Activity

3.2.1 Ending Balance Reported on Last Year's CMAR

\$ 1,160,291.12

3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)

+ \$ 13,812.77

3.2.3 Adjusted January 1st Beginning Balance

\$ 1,174,103.89

3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)

+ \$ 0.00

0

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Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) - \$ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year \$ 1,174,103.89

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

3.3 What amount should be in your Replacement Fund? \$ 1,012,373.00

0

Please note: If you had a CWF loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

- Yes
- No

If No, please explain.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

- Yes - If Yes, please provide major project information, if not already listed below.
- No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Facilities Planning/Construction	\$25,000,000	2024
2	Sewer Lining	\$40,000	2023
3	Alley Street Sewer Replacement	\$150,000	2023

5. Financial Management General Comments

The City of Mayville in it's entirety is upgrading antiquated financial systems and reviewing all pertinent records for accuracy.

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations:

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Mayville Wastewater Treatment Facility

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	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	7,575	4
February	7,083	3
March	6,858	4
April	9,442	6
May	8,412	6
June	7,304	9
July	6,674	16
August	5,959	3
September	7,430	4
October	7,275	8
November	6,595	7
December	7,828	5
Total	88,435	75
Average	7,370	6

6.1.2 Comments:

Future updates include energy reduction methods.

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- Comminution or Screening
- Extended Shaft Pumps
- Flow Metering and Recording
- Pneumatic Pumping
- SCADA System
- Self-Priming Pumps
- Submersible Pumps
- Variable Speed Drives
- Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

- No
- Yes

Year:

By Whom:

Describe and Comment:

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Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 **2022**

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

Energy evaluation will take place with facilities reconstruction and planning efforts.

7. Treatment Facility

7.1 Energy Usage

7.1.1 Enter the monthly energy usage from the different energy sources:

TREATMENT PLANT: Total Power Consumed/Month

	Electricity Consumed (kWh)	Total Influent Flow (MG)	Electricity Consumed/Flow (kWh/MG)	Total Influent BOD (1000 lbs)	Electricity Consumed/Total Influent BOD (kWh/1000lbs)	Natural Gas Consumed (therms)
January	100,600	19.15	5,253	36.39	2,764	8,362
February	95,800	17.49	5,477	39.59	2,420	6,857
March	90,600	26.86	3,373	47.71	1,899	7,276
April	100,600	30.49	3,299	33.96	2,962	8,362
May	95,800	25.10	3,817	66.74	1,435	6,857
June	90,600	27.68	3,273	40.77	2,222	7,276
July	100,600	27.45	3,665	41.70	2,412	8,362
August	95,800	25.60	3,742	33.60	2,851	6,857
September	90,600	25.77	3,516	36.33	2,494	7,276
October	100,600	22.41	4,489	33.45	3,007	8,362
November	95,800	24.62	3,891	37.98	2,522	6,857
December	90,600	23.89	3,792	53.94	1,680	7,276
Total	1,148,000	296.51		502.16		89,980
Average	95,667	24.71	3,966	41.85	2,389	7,498

7.1.2 Comments:

7.2 Energy Related Processes and Equipment

7.2.1 Indicate equipment and practices utilized at your treatment facility (Check all that apply):

- Aerobic Digestion
- Anaerobic Digestion
- Biological Phosphorus Removal
- Coarse Bubble Diffusers
- Dissolved O2 Monitoring and Aeration Control
- Effluent Pumping
- Fine Bubble Diffusers
- Influent Pumping
- Mechanical Sludge Processing
- Nitrification
- SCADA System
- UV Disinfection
- Variable Speed Drives
- Other:

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Mayville Wastewater Treatment Facility

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7.2.2 Comments:

7.3 Future Energy Related Equipment

7.3.1 What energy efficient equipment or practices do you have planned for the future for your treatment facility?

Facilities planning to include energy studies.

8. Biogas Generation

8.1 Do you generate/produce biogas at your facility?

No

Yes

If Yes, how is the biogas used (Check all that apply):

Flared Off

Building Heat

Process Heat

Generate Electricity

Other:

9. Energy Efficiency Study

9.1 Has an Energy Study been performed for your treatment facility?

No

Yes

Entire facility

Year:

By Whom:

Describe and Comment:

Part of the facility

Year:

By Whom:

Describe and Comment:

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Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Mayville Wastewater Treatment Facility

Last Updated: Reporting For:

6/2/2023

2022

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

Yes

No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

Yes

No (30 points)

N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Revise cleaning and televising schedule to accommodate completion of a full system view, continue SSES study and planning, plan for capital improvements, protect the environment and prevent health hazards, and continue additions to implemented geographic information system with relevant information.

Did you accomplish them?

Yes

No

If No, explain:

Organization [NR 210.23 (4) (b)]

Does this chapter of your CMOM include:

Organizational structure and positions (eg. organizational chart and position descriptions)

Internal and external lines of communication responsibilities

Person(s) responsible for reporting overflow events to the department and the public

Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

City of Mayville Ordinance

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2021-03-01

Does your sewer use ordinance or other legally binding document address the following:

Private property inflow and infiltration

New sewer and building sewer design, construction, installation, testing and inspection

Rehabilitated sewer and lift station installation, testing and inspection

Sewage flows satellite system and large private users are monitored and controlled, as necessary

Fat, oil and grease control

Enforcement procedures for sewer use non-compliance

Operation and Maintenance [NR 210.23 (4) (d)]

Does your operation and maintenance program and equipment include the following:

Equipment and replacement part inventories

Compliance Maintenance Annual Report

Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

- Up-to-date sewer system map
 - A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
 - A description of routine operation and maintenance activities (see question 2 below)
 - Capacity assessment program
 - Basement back assessment and correction
 - Regular O&M training
 - Design and Performance Provisions [NR 210.23 (4) (e)]
- What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?
- State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
 - Construction, Inspection, and Testing
 - Others:

- Overflow Emergency Response Plan [NR 210.23 (4) (f)]
- Does your emergency response capability include:
- Responsible personnel communication procedures
 - Response order, timing and clean-up
 - Public notification protocols
 - Training
 - Emergency operation protocols and implementation procedures
 - Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]
 - Special Studies Last Year (check only those that apply):
- Infiltration/Inflow (I/I) Analysis
 - Sewer System Evaluation Survey (SSES)
 - Sewer Evaluation and Capacity Management Plan (SECAP)
 - Lift Station Evaluation Report
 - Others:

Facilities planning.

SSES studies are not yet complete.

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	17	% of system/year
Root removal	1	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	12	% of system/year
Manhole inspections	17	% of system/year
Lift station O&M	52	# per L.S./year
Manhole rehabilitation	2	% of manholes rehabbed
Mainline rehabilitation	1	% of sewer lines rehabbed

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Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

Private sewer inspections % of system/year
 Private sewer I/I removal % of private services
 River or water crossings % of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

Total actual amount of precipitation last year in inches
 Annual average precipitation (for your location)
 Miles of sanitary sewer
 Number of lift stations
 Number of lift station failures
 Number of sewer pipe failures
 Number of basement backup occurrences
 Number of complaints
 Average daily flow in MGD (if available)
 Peak monthly flow in MGD (if available)
 Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

Lift station failures (failures/year)
 Sewer pipe failures (pipe failures/sewer mile/yr)
 Sanitary sewer overflows (number/sewer mile/yr)
 Basement backups (number/sewer mile)
 Complaints (number/sewer mile)
 Peaking factor ratio (Peak Monthly:Annual Daily Avg)
 Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **

Date	Location	Cause	Estimated Volume
0 7/24/2022 11:00:00 PM - 7/25/2022 12:30:00 AM	400 Kekoskee Street	Rain, Flooding	9,000

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

What actions were taken, or are underway, to reduce or eliminate SSO or TFO occurrences in the future?

Facilities planning is at 99% completion. We are moving toward the bidding and construction process. The first project is to eliminate the identified choke point at the plant.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

- Yes

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Mayville Wastewater Treatment Facility

Last Updated: Reporting For:
6/2/2023 2022

No
If Yes, please describe:

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?
 Yes
 No
If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

5.4 What is being done to address infiltration/inflow in your collection system?

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Last Updated: Reporting For:
6/2/2023 2022

Grading Summary

WPDES No: 0024643

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Ammonia	A	4	5	20
Phosphorus	A	4	3	12
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			37	148
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)

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Last Updated: Reporting For:
6/2/2023 2022

Resolution or Owner's Statement

Name of Governing
Body or Owner:

Date of Resolution or
Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = A

Effluent Quality: TSS: Grade = A

Effluent Quality: Ammonia: Grade = A

Effluent Quality: Phosphorus: Grade = A

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00

DRAFT 05/19/23

Item E

Mayville Water and Wastewater Utilities

Enterprise Funds of the City of Mayville, Wisconsin

Financial Statements and
Supplementary Information

December 31, 2022 and 2021

Mayville Water and Wastewater Utilities

Enterprise Funds of the City of Mayville, Wisconsin
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 December 31, 2022 and 2021

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Independent Auditors' Report

To the Utility Commission of
Mayville Water & Wastewater Utilities

Opinions

We have audited the financial statements of the Mayville Water & Wastewater Utilities (enterprise funds) enterprise funds of the City of Mayville, Wisconsin, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the enterprise funds as of December 31, 2022 and 2021, and the changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the enterprise funds and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the enterprise funds and do not purport to, and do not, present fairly the financial position of the City of Mayville, Wisconsin, as of December 31, 2022, and 2021, and the changes in financial position, or cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the enterprise funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. Our opinions on the financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the financial statements as a whole.

Madison, Wisconsin
_____, 2023

Mayville Water Utility

Statements of Net Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 3,215,115	\$ 2,893,147
Restricted assets:		
Redemption account	61,964	61,235
Customer accounts receivable	121,265	115,272
Other accounts receivable	-	17,493
Due from municipality	26,770	17,765
Materials and supplies	29,251	22,659
Prepayments	<u>3,697</u>	<u>1,314</u>
Total current assets	<u>3,458,062</u>	<u>3,128,885</u>
Noncurrent Assets		
Restricted assets:		
Depreciation account	195,508	193,208
Net pension asset	66,155	45,055
Other assets:		
Preliminary survey and investigation	101,556	18,966
Property held for future use	29,896	29,896
Capital assets:		
Plant in service	13,049,077	12,905,439
Accumulated depreciation	(5,346,409)	(5,093,446)
Construction work in progress	<u>275</u>	<u>-</u>
Total noncurrent assets	<u>8,096,058</u>	<u>8,099,118</u>
Total assets	<u>11,554,120</u>	<u>11,228,003</u>
Deferred Outflows of Resources		
Unamortized loss on advance refunding	-	1,150
Deferred outflows related to pension	<u>132,484</u>	<u>85,463</u>
Total deferred outflows of resources	<u>132,484</u>	<u>86,613</u>

See notes to the financial statements

Mayville Water UtilityStatements of Net Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Liabilities and Deferred Inflows of Resources		
Current Liabilities		
Accounts payable	\$ 30,949	\$ 40,857
Accrued wages	3,330	3,699
Accrued interest	3,140	6,269
Current portion of general obligation debt, noncapital	3,458	3,135
Current portion of general obligation debt	30,000	100,000
Current liabilities payable from restricted assets:		
Current portion of revenue bonds	87,670	86,118
Accrued interest	<u>4,389</u>	<u>4,647</u>
Total current liabilities	<u>162,936</u>	<u>244,725</u>
Noncurrent Liabilities		
General obligation debt, noncapital	3,692	7,150
General obligation debt	620,000	650,000
Revenue bonds	<u>1,368,634</u>	<u>1,456,304</u>
Total noncurrent liabilities	<u>1,992,326</u>	<u>2,113,454</u>
Total liabilities	<u>2,155,262</u>	<u>2,358,179</u>
Deferred Inflows of Resources		
Deferred inflows related to pension	<u>145,954</u>	<u>101,946</u>
Net Position		
Total net investment in capital assets	5,596,639	5,520,721
Restricted for:		
Debt service	57,575	56,588
Depreciation	195,508	193,208
Pension	66,155	45,055
Unrestricted	<u>3,469,511</u>	<u>3,038,919</u>
Total net position	<u>\$ 9,385,388</u>	<u>\$ 8,854,491</u>

Mayville Water Utility

Statements of Revenues, Expenses and Changes in Net Position
 Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Sales of water	\$ 1,298,880	\$ 1,232,337
Other	16,161	24,164
Total operating revenues	<u>1,315,041</u>	<u>1,256,501</u>
Operating Expenses		
Operation and maintenance	762,915	674,981
Depreciation	<u>289,902</u>	<u>284,033</u>
Total operating expenses	<u>1,052,817</u>	<u>959,014</u>
Operating Income	<u>262,224</u>	<u>297,487</u>
Nonoperating Revenues (Expenses)		
Investment income	10,598	1,628
Grant proceeds for lead lateral services	556,059	959,486
Interest expense	(39,572)	(37,294)
Debt issuance costs	-	(11,871)
Amortization of loss on advance refunding	(1,150)	(3,260)
Lead service lateral expenses	<u>(126,807)</u>	<u>(1,391,099)</u>
Total nonoperating expenses	<u>399,128</u>	<u>(482,410)</u>
Income (loss) before contributions and transfers	661,352	(184,923)
Capital Contributions - Impact Fees	2,799	5,598
Transfers - Tax Equivalent	<u>(133,254)</u>	<u>(194,651)</u>
Change in net position	530,897	(373,976)
Net Position, Beginning	<u>8,854,491</u>	<u>9,228,467</u>
Net Position, Ending	<u>\$ 9,385,388</u>	<u>\$ 8,854,491</u>

See notes to the financial statements

Mayville Water Utility

Statements of Cash Flows
Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Received from customers	\$ 1,313,960	\$ 1,262,795
Paid to suppliers for goods and services	(607,339)	(515,702)
Paid to employees for operating payroll	<u>(203,599)</u>	<u>(160,248)</u>
Net cash flows from operating activities	<u>503,022</u>	<u>586,845</u>
Cash Flows From Noncapital Financing Activities		
Paid to municipality for tax equivalent	(133,254)	(194,651)
Repayment of general obligation debt, noncapital	(3,675)	(3,499)
Grant proceeds for lead lateral services	556,059	959,486
Lead service lateral expenses	<u>(126,807)</u>	<u>(1,391,099)</u>
Net cash flows from noncapital financing activities	<u>292,323</u>	<u>(629,763)</u>
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(272,701)	(596,923)
Salvage	17,493	-
Capital contributions received	2,799	5,598
Debt retired	(186,118)	(159,594)
Interest paid	(42,419)	(31,084)
Proceeds from debt issue	-	675,000
Debt issuance costs	<u>-</u>	<u>(11,871)</u>
Net cash flows from capital and related financing activities	<u>(480,946)</u>	<u>(118,874)</u>
Cash Flows From Investing Activities		
Investment income	<u>10,598</u>	<u>1,628</u>
Net change in cash and cash equivalents	324,997	(160,164)
Cash and Cash Equivalents, Beginning	<u>3,147,590</u>	<u>3,307,754</u>
Cash and Cash Equivalents, Ending	<u>\$ 3,472,587</u>	<u>\$ 3,147,590</u>
Noncash Capital and Related Financing Activities		
Amortization on loss on refunding	<u>\$ (1,150)</u>	<u>\$ (3,260)</u>

See notes to the financial statements

Mayville Water Utility

Statements of Cash Flows
 Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of Operating Income to Net Cash Flows From		
Operating Activities		
Operating income	\$ 262,224	\$ 297,487
Noncash items in operating income:		
Depreciation	289,902	284,033
Depreciation charged to clearing and other utilities	13,917	13,040
Changes in assets, deferred outflows, liabilities and deferred inflows:		
Customer accounts receivable	(5,993)	(6,837)
Due from municipality	(9,005)	91
Materials and supplies	(6,592)	1,459
Prepayments	(2,383)	1,245
Pension related deferrals and liabilities	(24,113)	(15,321)
Accounts payable	(14,566)	9,934
Other current liabilities	(369)	1,714
	<u>\$ 503,022</u>	<u>\$ 586,845</u>
Net cash flows from operating activities		
Reconciliation of Cash and Cash Equivalents to Statements of Net		
Position Accounts		
Cash and investments	\$ 3,215,115	\$ 2,893,147
Redemption account	61,964	61,235
Depreciation account	<u>195,508</u>	<u>193,208</u>
	<u>\$ 3,472,587</u>	<u>\$ 3,147,590</u>
Cash and cash equivalents		

See notes to the financial statements

Mayville Wastewater Utility

Statements of Net Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets and Deferred Outflows of Resources		
Current Assets		
Cash and investments	\$ 1,506,525	\$ 1,451,763
Restricted assets:		
Redemption account	64,065	63,311
Customer accounts receivable	185,276	150,898
Due from municipality	26,193	19,438
Materials and supplies	1,786	1,786
Prepayments	3,572	932
Total current assets	<u>1,787,417</u>	<u>1,688,128</u>
Noncurrent Assets		
Restricted assets:		
Replacement account	1,174,104	1,160,291
Net pension asset	92,717	73,890
Other assets:		
Preliminary survey and investigation	56,450	39,200
Capital assets:		
Plant in service	16,724,079	16,647,388
Accumulated depreciation	(10,478,999)	(10,051,478)
Construction work in progress	275	-
Total noncurrent assets	<u>7,568,626</u>	<u>7,869,291</u>
Total assets	<u>9,356,043</u>	<u>9,557,419</u>
Deferred Outflows of Resources		
Deferred outflows related to pension	<u>201,473</u>	<u>138,401</u>

See notes to the financial statements

Mayville Wastewater UtilityStatements of Net Position
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Liabilities and Deferred Inflows of Resources		
Current Liabilities		
Accounts payable	\$ 39,574	\$ 36,162
Accrued wages	5,217	5,577
Accrued interest	4,991	3,991
Current portion of general obligation debt, noncapital	3,458	3,135
Current portion of general obligation debt	25,000	38,825
Current liabilities payable from restricted assets:		
Current portion of revenue bonds	92,322	90,680
Accrued interest	3,077	4,077
Total current liabilities	<u>173,639</u>	<u>182,447</u>
Noncurrent Liabilities		
General obligation debt, noncapital	3,692	7,150
General obligation debt	435,051	460,000
Revenue bonds	949,888	1,042,209
Compensated absences	-	24,919
Total noncurrent liabilities	<u>1,388,631</u>	<u>1,534,278</u>
Total liabilities	<u>1,562,270</u>	<u>1,716,725</u>
Deferred Inflows of Resources		
Deferred inflows related to pension	<u>235,187</u>	<u>173,509</u>
Net Position		
Total net investment in capital assets	4,743,094	4,964,196
Restricted for:		
Debt service	60,988	59,234
Equipment replacement	1,174,104	1,160,291
Pension	92,717	73,890
Unrestricted	<u>1,689,156</u>	<u>1,547,975</u>
Total net position	<u>\$ 7,760,059</u>	<u>\$ 7,805,586</u>

See notes to the financial statements

Mayville Wastewater Utility

Statements of Revenues, Expenses and Changes in Net Position
 Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Treatment charges	\$ 1,406,841	\$ 1,373,592
Other	69,526	67,379
Total operating revenues	<u>1,476,367</u>	<u>1,440,971</u>
Operating Expenses		
Operation and maintenance	1,056,778	922,346
Depreciation	455,521	444,153
Total operating expenses	<u>1,512,299</u>	<u>1,366,499</u>
Operating Income (loss)	<u>(35,932)</u>	<u>74,472</u>
Nonoperating Revenues (Expenses)		
Investment income	21,482	3,300
Interest expense	(34,797)	(30,388)
Debt issuance costs	-	(8,002)
Total nonoperating expenses	<u>(13,315)</u>	<u>(35,090)</u>
Income (loss) before contributions and transfers	(49,247)	39,382
Capital Contributions - Connection Fees	<u>3,720</u>	<u>7,440</u>
Change in net position	(45,527)	46,822
Net Position, Beginning	<u>7,805,586</u>	<u>7,758,764</u>
Net Position, Ending	<u>\$ 7,760,059</u>	<u>\$ 7,805,586</u>

See notes to the financial statements

Mayville Wastewater Utility

Statements of Cash Flows
 Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Received from customers	\$ 1,435,234	\$ 1,456,512
Paid to suppliers for goods and services	(839,046)	(748,282)
Paid to employees for operating payroll	<u>(260,593)</u>	<u>(228,626)</u>
Net cash flows from operating activities	<u>335,595</u>	<u>479,604</u>
Cash Flows From Noncapital Financing Activities		
Repayment of general obligation debt, noncapital	<u>(3,675)</u>	<u>(3,499)</u>
Cash Flows From Capital and Related Financing Activities		
Acquisition and construction of capital assets	(124,083)	(832,371)
Capital contributions received	3,720	7,440
Debt retired	(129,453)	(107,473)
Interest paid	(34,257)	(26,864)
Proceeds from debt issue	-	455,000
Debt issuance costs	<u>-</u>	<u>(8,002)</u>
Net cash flows from capital and related financing activities	<u>(284,073)</u>	<u>(512,270)</u>
Cash Flows From Investing Activities		
Investment income	<u>21,482</u>	<u>3,300</u>
Net change in cash and cash equivalents	69,329	(32,865)
Cash and Cash Equivalents, Beginning	<u>2,675,365</u>	<u>2,708,230</u>
Cash and Cash Equivalents, Ending	<u>\$ 2,744,694</u>	<u>\$ 2,675,365</u>

See notes to the financial statements

Mayville Wastewater Utility

Statements of Cash Flows
 Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities		
Operating income (loss)	\$ (35,932)	\$ 74,472
Noncash items in operating income (loss):		
Depreciation	455,521	444,153
Changes in assets and liabilities:		
Customer accounts receivable	(34,378)	16,229
Due from municipality	(6,755)	(688)
Prepayments	(2,640)	1,442
Pension related deferrals and liabilities	(20,221)	(19,633)
Accounts payable	5,279	(41,125)
Compensated absences	(24,919)	2,477
Other current liabilities	(360)	2,277
	<u>\$ 335,595</u>	<u>\$ 479,604</u>
Net cash flows from operating activities		
Reconciliation of Cash and Cash Equivalents to Statements of Net Position Accounts		
Cash and investments	\$ 1,506,525	\$ 1,451,763
Redemption account	64,065	63,311
Replacement account	<u>1,174,104</u>	<u>1,160,291</u>
	<u>\$ 2,744,694</u>	<u>\$ 2,675,365</u>
Cash and cash equivalents		

See notes to the financial statements

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

1. Summary of Significant Accounting Policies

The financial statements of Mayville Water and Wastewater Utilities (the Utilities) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The significant accounting principles and policies utilized by the Utilities are described below.

Reporting Entity

The Utilities are separate enterprise funds of the City of Mayville (Municipality). The Utilities are managed by a utility commission. The Utilities provide water and wastewater service to properties within the Municipality.

The water utility operates under service rules and rates established by the Public Service Commission of Wisconsin (PSCW). The wastewater utility operates under rules and rates established by the utility commission.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Utilities are presented as enterprise funds of the Municipality. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred and net income is necessary for management accountability.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position**Deposits and Investments**

For purposes of the statement of cash flows, cash and cash equivalents have original maturities of three months or less from the date of acquisition.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Investment of the Utilities' funds are restricted by state statutes. Investments are limited to:

- Time deposits in any credit union, bank, savings bank or trust company.
- Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, local professional football stadium district, local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

The Utilities have adopted an investment policy. The investment policy addresses the following risks:

- ***Custodial Credit Risk:*** all of the investment securities purchased by the Municipality shall be held in third-party safekeeping by the institution designated as primary agent. The primary agent shall issue a safekeeping receipt to the Municipality listing the specific instrument, rate, maturity and other pertinent information. Certificates of deposit shall be collateralized by U.S. treasury obligations held in safekeeping by the primary agent.
- ***Interest Rate Risk:*** the average maturity of the portfolio shall never exceed two years.
- ***Concentration of Credit Risk:*** the investments shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, issuer and/or class of securities.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 2. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Fair values may have changed significantly after year end.

Receivables/Payables

Transactions between the Utilities and other funds of the Municipality that are representative of lending/borrowing arrangements outstanding at year end are referred to as advances to/from other funds. All other outstanding balances between the Utilities and other funds of the Municipality are reported as due to/from other funds.

The Utilities have the right under Wisconsin statutes to place delinquent water and wastewater bills on the tax roll for collection. As such, no allowance for uncollectible customer accounts is considered necessary.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Materials and Supplies

Materials and supplies are generally used for construction, operation and maintenance work, not for resale. They are valued at the lower of cost or market utilizing the average cost method and charged to construction or expense when used.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

Preliminary Survey and Investigation

The balance represents initial project engineering costs related to utility plant construction. The balance will be capitalized upon commencement of the project.

Anticipated Future Special Assessments

At December 31, 2022 there were \$24,460 of anticipated future assessments which are not reported as receivables because collection is subject to certain events occurring in the future and no formal repayment schedule has been established.

Property Held for Future Use

Land has been acquired by the water utility to be used for future projects.

Capital Assets

Capital assets are generally defined by the Utilities as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Capital assets of the Utilities are recorded at cost or the estimated acquisition value at the time of contribution to the Utilities. Major outlays for Utility plant are capitalized as projects are constructed. Capital assets in service are depreciated or amortized using the straight-line method over the following useful lives:

	<u>Years</u>
Water Plant:	
Source of supply	34
Pumping	23-31
Water treatment	30
Transmission and distribution	18-77
General	4-34
	<u>Years</u>
Wastewater Plant:	
Collecting system	37
Collecting system pumping	37
Treatment and disposal	37
General	37

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

Deferred Outflow of Resources

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until that future time.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements. Vested vacation and sick leave pay is accrued when earned in the financial statements. The liability is liquidated from general operating revenues of the Utilities. No employees had vested benefits as of December 31, 2022.

Long-Term Obligations

Long-term debt and other obligations are reported as Utility liabilities. Bond premiums and discounts, are amortized over the life of the bonds using the effective interest method. Gains or losses on prior refundings are amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The balance at year end for premiums and discounts is shown as an increase or decrease in the liability section of the statement of net position. The balance at year end for the loss on refunding is shown as a deferred outflow in the statement of net position.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Revenues and Expenses

The Utilities distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Utility's principal ongoing operations. The principal operating revenues of the Utilities are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Charges for Services

Billings are rendered and recorded monthly based on metered usage. The Utilities do not accrue revenues beyond billing dates.

Current water rates were approved by the PSCW effective January 1, 2022.

Current wastewater rates were approved by the utility commission effective February 1, 2022.

Capital Contributions

Cash and capital assets are contributed to the Utilities from customers, the Municipality or external parties. The value of property contributed to the Utilities are reported as revenue on the statements of revenues, expenses and changes in net position.

Connection or Impact Fee

The water and wastewater utilities charge new customers an impact fee and connection fee, respectively, to connect to the system. Fees collected are recorded as capital contributions on the statements of revenues, expenses and changes in net position.

Lead Service Replacement Program

During 2021 a project was started to replace both privately and publically owned lead water laterals throughout the City. Grant proceeds were received to help fund the private side costs related to this project. The grant revenues and related expenses are shown as grant proceeds for lead lateral services and lead service lateral expenses in the statement of revenues, expenses and changes in net position. This project was completed in 2022.

Effect of New Accounting Standards on Current Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

When they become effective, application of these standards may restate portions of these financial statements.

Mayville Water and Wastewater UtilitiesNotes to Financial Statements
December 31, 2022 and 2021**2. Deposits and Investments**

	Carrying Value as of December 31,		Risks
	2022	2021	
Checking and Savings	\$ 3,490,431	\$ 3,128,185	Custodial credit risk
Money Market	<u>2,726,850</u>	<u>2,694,770</u>	Custodial credit risk
Total	<u>\$ 6,217,281</u>	<u>\$ 5,822,955</u>	

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest bearing and noninterest bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Bank accounts are also insured by the State Deposit Guarantee Fund (SDGF) in the amount of \$400,000.

The Utilities may also maintain separate cash and investment accounts at the same financial institutions utilized by the Municipality. Federal depository insurance and the SDGF apply to all municipal accounts, and accordingly, the amount of insured funds is not determinable for the Utilities alone. Therefore, coverage for the Utilities may be reduced. Investment income on commingled investments of the entire Municipality is allocated based on average investment balances.

In addition, the Utilities have collateral or depository insurance agreements in the amount of \$2,875,303 and \$4,213,278 at December 31, 2022 and 2021 respectively.

Custodial Credit Risk**Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the Utilities' deposits may not be returned to the Utilities.

The Utilities maintain certain deposits in the same institutions as the Municipality. The following is a summary of the Utilities' total deposit balances at these institutions.

	2022		2021	
	Bank Balance	Carrying Value	Bank Balance	Carrying Value
Local and Area Banks	(A)	<u>\$ 6,217,281</u>	(A)	<u>\$ 5,822,955</u>

(A) - The Utilities' cash and investments are commingled with the Municipality. Therefore, the Utilities' individual bank balances cannot be determined.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

3. Interfund Receivables/Payables and Transfers

The following is a schedule of interfund balances for the years ending December 31, 2022 and 2021:

Due To	Due From	2022		2021	
		Amount	Principal Purpose	Amount	Principal Purpose
Water	Municipality	\$ 26,770	Utility bills on tax roll	\$ 17,765	Utility bills on tax roll
Wastewater	Municipality	26,193	Utility bills on tax roll	19,438	Utility bills on tax roll

The following is a schedule of transfer balances for the years ending December 31, 2022 and 2021:

To	From	2022		2021	
		Amount	Principal Purpose	Amount	Principal Purpose
Municipality	Water	\$ 133,254	Tax equivalent	\$ 194,651	Tax equivalent

4. Restricted Assets

Restricted Accounts

Certain proceeds of the water and wastewater Utilities' debt, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited. The following accounts are reported as restricted assets:

- Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.
- Depreciation - Used to report resources set aside to fund plant renewals and replacement or make up potential future deficiencies in the redemption account.

Replacement Account

As a condition of receiving state and federal funds for wastewater construction, the Utilities have established an account for replacement of certain mechanical equipment.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Restricted Net Position

The following calculation supports the amount of water restricted net position:

	<u>2022</u>	<u>2021</u>
Restricted assets:		
Redemption account	\$ 61,964	\$ 61,235
Depreciation account	195,508	193,208
Net pension asset	<u>66,155</u>	<u>45,055</u>
Total restricted assets	<u>323,627</u>	<u>299,498</u>
Current Liabilities Payable From Restricted Assets	<u>(4,389)</u>	<u>(4,647)</u>
Total restricted net position as calculated	<u>\$ 319,238</u>	<u>\$ 294,851</u>

The purpose of the restricted net position is as follows:

	<u>2022</u>	<u>2021</u>
Debt service	\$ 57,575	\$ 56,588
Depreciation	195,508	193,208
Pension	<u>66,155</u>	<u>45,055</u>
Total restricted net position	<u>\$ 319,238</u>	<u>\$ 294,851</u>

The following calculation supports the amount of wastewater restricted net position:

	<u>2022</u>	<u>2021</u>
Restricted assets:		
Redemption account	\$ 64,065	\$ 63,311
Replacement account	1,174,104	1,160,291
Net pension asset	<u>92,717</u>	<u>73,890</u>
Total restricted assets	<u>1,330,886</u>	<u>1,297,492</u>
Current Liabilities Payable From Restricted Assets	<u>(3,077)</u>	<u>(4,077)</u>
Total restricted net position as calculated	<u>\$ 1,327,809</u>	<u>\$ 1,293,415</u>

The purpose of the restricted net position is as follows:

	<u>2022</u>	<u>2021</u>
Debt service	\$ 60,988	\$ 59,234
Equipment replacement	1,174,104	1,160,291
Pension	<u>92,717</u>	<u>73,890</u>
Total restricted net position	<u>\$ 1,327,809</u>	<u>\$ 1,293,415</u>

Mayville Water and Wastewater UtilitiesNotes to Financial Statements
December 31, 2022 and 2021**5. Changes in Capital Assets****Water Utility**

A summary of changes in Water capital assets for 2022 follows:

	<u>Balance 1/1/22</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/22</u>
Capital assets, not being depreciated:				
Land and land rights	\$ 3,661	\$ -	\$ -	\$ 3,661
Capital assets being depreciated:				
Source of supply	149,730	-	-	149,730
Pumping	1,050,356	-	-	1,050,356
Water treatment	1,108,857	-	-	1,108,857
Transmission and distribution	10,243,527	183,502	48,156	10,378,873
General	349,308	10,992	2,700	357,600
Total capital assets being depreciated	<u>12,901,778</u>	<u>194,494</u>	<u>50,856</u>	<u>13,045,416</u>
Total capital assets	<u>12,905,439</u>	<u>194,494</u>	<u>50,856</u>	<u>13,049,077</u>
Less accumulated depreciation	<u>(5,093,446)</u>	<u>(303,819)</u>	<u>50,856</u>	<u>(5,346,409)</u>
Construction in progress	<u>-</u>	<u>275</u>	<u>-</u>	<u>275</u>
Net capital assets	<u>\$ 7,811,993</u>			<u>\$ 7,702,943</u>

A summary of changes in Water capital assets for 2021 follows:

	<u>Balance 1/1/21</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/21</u>
Capital assets, not being depreciated:				
Land and land rights	\$ 3,661	\$ -	\$ -	\$ 3,661
Capital assets being depreciated:				
Source of supply	149,730	-	-	149,730
Pumping	1,050,356	-	-	1,050,356
Water treatment	1,108,857	-	-	1,108,857
Transmission and distribution	9,819,150	577,957	153,580	10,243,527
General	349,308	-	-	349,308
Total capital assets being depreciated	<u>12,477,401</u>	<u>577,957</u>	<u>153,580</u>	<u>12,901,778</u>
Total capital assets	<u>12,481,062</u>	<u>577,957</u>	<u>153,580</u>	<u>12,905,439</u>
Less accumulated depreciation	<u>(4,932,460)</u>	<u>(314,566)</u>	<u>153,580</u>	<u>(5,093,446)</u>
Net capital assets	<u>\$ 7,548,602</u>			<u>\$ 7,811,993</u>

Mayville Water and Wastewater UtilitiesNotes to Financial Statements
December 31, 2022 and 2021**Wastewater Utility**

A summary of changes in wastewater capital assets for 2022 follows:

	<u>Balance 1/1/22</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/22</u>
Capital assets, not being depreciated:				
Land and land rights	\$ 66,748	\$ -	\$ -	\$ 66,748
Capital assets being depreciated:				
Collecting system	7,257,522	45,718	10,100	7,293,140
Collecting system pumping	1,113,085	7,681	2,300	1,118,466
Treatment and disposal	6,645,235	51,292	15,600	6,680,927
General	1,564,798	-	-	1,564,798
Total capital assets being depreciated	<u>16,580,640</u>	<u>104,691</u>	<u>28,000</u>	<u>16,657,331</u>
Total capital assets	<u>16,647,388</u>	<u>104,691</u>	<u>28,000</u>	<u>16,724,079</u>
Less accumulated depreciation	<u>(10,051,478)</u>	<u>(455,521)</u>	<u>28,000</u>	<u>(10,478,999)</u>
Construction in progress	<u>-</u>	<u>275</u>	<u>-</u>	<u>275</u>
Net capital assets	<u>\$ 6,595,910</u>			<u>\$ 6,245,355</u>

A summary of changes in wastewater capital assets for 2021 follows:

	<u>Balance 1/1/21</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/21</u>
Capital assets, not being depreciated:				
Land and land rights	\$ 66,748	\$ -	\$ -	\$ 66,748
Capital assets being depreciated:				
Collecting system	6,891,276	459,646	93,400	7,257,522
Collecting system pumping	1,113,085	-	-	1,113,085
Treatment and disposal	6,388,843	335,392	79,000	6,645,235
General	1,564,798	-	-	1,564,798
Total capital assets being depreciated	<u>15,958,002</u>	<u>795,038</u>	<u>172,400</u>	<u>16,580,640</u>
Total capital assets	<u>16,024,750</u>	<u>795,038</u>	<u>172,400</u>	<u>16,647,388</u>
Less accumulated depreciation	<u>(9,779,725)</u>	<u>(444,153)</u>	<u>172,400</u>	<u>(10,051,478)</u>
Net capital assets	<u>\$ 6,245,025</u>			<u>\$ 6,595,910</u>

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

6. Long-Term Obligations

Revenue Debt - Water

The following bonds have been issued:

<u>Date</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Outstanding Amount 12/31/22</u>
12/23/2015	Water tower	5/1/2035	1.79%	\$ 586,559	\$ 422,183 *
6/22/2016	Capital improvements	5/1/2036	1.65	342,104	252,000 *
6/13/2018	Capital improvements	5/1/2038	1.87	939,407	782,121 *

* The debt noted is directly placed with a third party.

Revenue bonds debt service requirements to maturity follows:

<u>Years Ending December 31:</u>	<u>Direct Placement</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 87,670	\$ 25,542	\$ 113,212
2024	89,250	23,948	113,198
2025	90,859	22,325	113,184
2026	92,496	20,673	113,169
2027	94,163	17,600	111,763
2028-2032	496,898	68,635	565,533
2033-2037	449,003	23,266	472,269
2038	55,965	523	56,488
Total	<u>\$ 1,456,304</u>	<u>\$ 202,512</u>	<u>\$ 1,658,816</u>

The Utility's outstanding debt noted above contain provisions that (1) any delinquent payments can be deducted from any state payments that are due to the city or a special charge may be added to the taxes apportioned to and levied upon the county in which the city is located and (2) in an event of default, outstanding amounts become immediately due and payable or the interest rate may be increased to the market interest rate and (3) any delinquent payments may be intercepted from the revenue of the water system.

All utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid for 2022 and 2021 were \$113,227 and \$113,240, respectively. Total customer net revenues as defined for the same periods were \$565,523 and \$588,746. Annual principal and interest payments are expected to require 16% of net revenues on average.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Revenue Debt - Wastewater

The following bonds have been issued:

<u>Date</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Outstanding Amount 12/31/22</u>
1/24/2007	Capital improvements	5/1/2026	2.48%	\$ 474,840	\$ 114,386 *
6/22/2011	Capital improvements	5/1/2031	2.53	316,136	161,856 *
2/22/2012	Capital improvements	5/1/2031	2.40	229,191	121,435 *
6/22/2016	Capital improvements	5/1/2036	2.10	296,301	220,266 *
6/13/2018	Capital improvements	5/1/2038	1.87	506,264	424,267 *

* The debt noted is directly placed with a third party.

Revenue bonds debt service requirements to maturity follows:

<u>Years Ending December 31:</u>	<u>Direct Placement</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 92,322	\$ 21,345	\$ 113,667
2024	94,840	19,216	114,056
2025	96,993	17,039	114,032
2026	99,195	14,811	114,006
2027	71,060	12,909	83,969
2028-2032	343,793	40,728	384,521
2033-2037	213,648	12,614	226,262
2038	30,359	284	30,643
Total	\$ 1,042,210	\$ 138,946	\$ 1,181,156

The Utility's outstanding debt noted above contain provisions that (1) any delinquent payments can be deducted from any state payments that are due to the city or a special charge may be added to the taxes apportioned to and levied upon the county in which the city is located and (2) in an event of default, outstanding amounts become immediately due and payable or the interest rate may be increased to the market interest rate and (3) any delinquent payments may be intercepted from the revenue of the wastewater system.

All utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid for 2022 and 2021 were \$114,105 and \$114,127, respectively. Total customer net revenues as defined for the same periods were \$444,791 and \$529,365. Annual principal and interest payments are expected to require 15% of net revenues on average.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

General Obligation Debt - Water

The following general obligation bonds have been issued:

<u>Date</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Outstanding Amount 12/31/22</u>
6/26/2014	Advance refunding of 2003 bonds	6/1/2022	0.6 - 2.25%	\$ 525,000	\$ -
1/26/2005	WRS unfunded pension liability	3/15/2024	5.25	31,800	7,150 *
5/13/2021	2021A GO Bonds	5/1/2041	0.3-2.25	675,000	650,000

* The debt noted is directly placed with a third party.

General obligation bonds debt service requirements to maturity follows:

<u>Years Ending December 31:</u>	<u>Bonds</u>		<u>Direct Placement</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2023	\$ 30,000	\$ 9,585	\$ 3,458	\$ 375	\$ 43,418
2024	30,000	9,480	3,692	194	43,366
2025	30,000	9,338	-	-	39,338
2026	30,000	9,150	-	-	39,150
2027	30,000	8,918	-	-	38,918
2028-2032	165,000	39,070	-	-	204,070
2033-2037	175,000	25,625	-	-	200,625
2038-2041	160,000	7,060	-	-	167,060
Total	\$ 650,000	\$ 118,226	\$ 7,150	\$ 569	\$ 775,945

The Utility's outstanding State Trust Fund Loans from direct borrowings, the 2005 debt issue noted above, contain clauses that any delinquent payments are subject to a penalty of 1% per month and shall be deducted from any state payments that are due to the City of Mayville.

General Obligation Debt - Wastewater

The following general obligation bonds have been issued:

<u>Date</u>	<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Outstanding Amount 12/31/22</u>
1/26/2005	WRS unfunded pension liability	3/15/2024	5.25%	\$ 31,800	\$ 7,150 *
5/5/2016	Sewer improvements	5/1/2026	2.00	40,000	25,000
8/14/2017	Sewer improvements	8/29/2022	2.75	69,000	- *
5/13/2021	2021A GO Bonds	5/01/2041	0.3-2.25	455,000	435,051

* The debt noted is directly placed with a third party.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

General obligation bonds debt service requirements to maturity follows:

Years Ending December 31:	Bonds		Direct Placement		Total
	Principal	Interest	Principal	Interest	
2023	\$ 25,000	\$ 6,850	\$ 3,458	\$ 375	\$ 35,683
2024	25,000	6,680	3,692	194	35,566
2025	25,000	6,485	-	-	31,485
2026	30,000	6,210	-	-	36,210
2027	20,000	5,955	-	-	25,955
2028-2032	110,000	26,158	-	-	136,158
2033-2037	125,000	16,750	-	-	141,750
2038-2041	100,051	4,413	-	-	104,464
Total	<u>\$ 460,051</u>	<u>\$ 79,501</u>	<u>\$ 7,150</u>	<u>\$ 569</u>	<u>\$ 547,271</u>

The Utility's outstanding State Trust Fund Loans from direct borrowings, the 2005 debt issue noted above, contain clauses that any delinquent payments are subject to a penalty of 1% per month and shall be deducted from any state payments that are due to the City of Mayville.

Long-Term Obligations Summary - Water

Long-term obligation activity for the year ended December 31, 2022 is as follows:

	1/1/22 Balance	Additions	Reductions	12/31/22 Balance	Due Within One Year
Revenue bonds	\$ 1,542,422	\$ -	\$ 86,118	\$ 1,456,304	\$ 87,670
General obligation debt	750,000	-	100,000	650,000	30,000
General obligation debt, noncapital	10,285	-	3,135	7,150	3,458
Total	<u>\$ 2,302,707</u>	<u>\$ -</u>	<u>\$ 189,253</u>	<u>\$ 2,113,454</u>	<u>\$ 121,128</u>

Long-term obligation activity for the year ended December 31, 2021 is as follows:

	1/1/21 Balance	Additions	Reductions	12/31/21 Balance	Due Within One Year
Revenue bonds	\$ 1,627,016	\$ -	\$ 84,594	\$ 1,542,422	\$ 86,118
General obligation debt	150,000	675,000	75,000	750,000	100,000
General obligation debt, noncapital	13,096	-	2,811	10,285	3,135
Total	<u>\$ 1,790,112</u>	<u>\$ 675,000</u>	<u>\$ 162,405</u>	<u>\$ 2,302,707</u>	<u>\$ 189,253</u>

Mayville Water and Wastewater UtilitiesNotes to Financial Statements
December 31, 2022 and 2021**Long-Term Obligations Summary - Wastewater**

Long-term obligation activity for the year ended December 31, 2022 is as follows:

	<u>1/1/22</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/22</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
Revenue bonds	\$ 1,132,889	\$ -	\$ 90,679	\$ 1,042,210	\$ 92,322
General obligation debt	498,800	-	38,749	460,051	25,000
Compensated absences	24,919	21,895	46,814	-	-
General obligation debt, noncapital	10,285	-	3,135	7,150	3,458
Total	<u>\$ 1,666,893</u>	<u>\$ 21,895</u>	<u>\$ 179,377</u>	<u>\$ 1,509,411</u>	<u>\$ 120,780</u>

Long-term obligation activity for the year ended December 31, 2021 is as follows:

	<u>1/1/21</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/21</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
Revenue bonds	\$ 1,221,558	\$ -	\$ 88,669	\$ 1,132,889	\$ 90,680
General obligation debt	62,600	455,000	18,775	498,825	38,825
Compensated absences	22,442	2,477	-	24,919	-
General obligation debt, noncapital	13,096	-	2,811	10,285	3,135
Total	<u>\$ 1,319,696</u>	<u>\$ 457,477</u>	<u>\$ 110,255</u>	<u>\$ 1,666,918</u>	<u>\$ 132,640</u>

Bond Covenant Disclosures

The following information is provided in compliance with the resolution creating the 2007, 2011, 2012, 2016 and 2018 clean water fund loans; the 2008 sewer refunding; and the 2015, 2016 and 2018 safe drinking water loans revenue bonds:

Insurance

The Utilities are exposed to various risks of loss related to torts, theft of, damage to or destruction of assets, errors and omissions, workers compensation and health care of its employees. These risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded coverage in any of the last three years. There were no significant reductions in coverage compared to the prior year.

The Utilities are covered under the following insurance policies at December 31, 2022:

<u>Type</u>	<u>Coverage</u>
General liability	\$ 4,000,000
Automobile (entire city)	2,000,000
Property (entire city)	59,436,404
Workers compensation	100,000
	Combined single limit
	Each accident per employee

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Debt Coverage - Water

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.10 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2022 and 2021 as follows:

	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 1,315,041	\$ 1,256,501
Investment income	10,598	1,628
Impact fees	2,799	5,598
Less operation and maintenance expenses	<u>(762,915)</u>	<u>(674,981)</u>
Net defined earnings	<u>\$ 565,523</u>	<u>\$ 588,746</u>
Minimum required earnings per resolution: Highest annual debt service	\$ 113,212	\$ 113,226
Coverage factor	<u>1.10</u>	<u>1.10</u>
Minimum required earnings	<u>\$ 124,533</u>	<u>\$ 124,549</u>
Actual debt coverage	<u>5.00</u>	<u>5.20</u>

Debt Coverage - Wastewater

Under terms of the resolutions providing for the issue of revenue bonds, revenues less operating expenses excluding depreciation (defined net earnings) must exceed 1.25 times the highest annual debt service of the bonds. The coverage only includes revenue debt and does not include general obligation or other debt. The coverage requirement was met in 2022 and 2021 as follows:

	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 1,476,367	\$ 1,440,971
Investment income	21,482	3,300
Connection fees	3,720	7,440
Less operation and maintenance expenses	<u>(1,056,778)</u>	<u>(922,346)</u>
Net defined earnings	<u>\$ 444,791</u>	<u>\$ 529,365</u>
Minimum required earnings per resolution: Highest annual debt service	\$ 114,081	\$ 114,105
Coverage factor	<u>1.25</u>	<u>1.25</u>
Minimum required earnings	<u>\$ 142,601</u>	<u>\$ 179,493</u>
Actual debt coverage	<u>3.90</u>	<u>3.69</u>

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Number of Customers and Billed Volumes - Water

The Utility has the following number of customers and billed volumes for 2022 and 2021:

	Customers		Sales (000 gals)	
	2022	2021	2022	2021
Residential	1,985	2,018	70,867	73,721
Multifamily residential	47	46	10,717	9,810
Commercial	173	168	14,308	12,504
Industrial	39	39	93,767	80,270
Public authority	30	28	3,094	2,935
Total	2,274	2,299	192,753	179,240

Number of Customers and Billed Volumes - Wastewater

The Utility has the following number of customers and billed volumes for 2022 and 2021:

	Customers		Sales (000 gals)	
	2022	2021	2022	2021
Residential	1,935	1,970	69,340	69,336
Commercial	185	184	24,717	20,339
Industrial	36	37	49,923	43,937
Public authority	25	25	2,327	2,269
Total	2,181	2,216	146,307	135,881

7. Net Position

GASB No. 34 requires the classification of net position into three components - net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

- **Net Investment in Capital Assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** - This component of net position consists of net positions that do not meet the definition of *restricted* or *net investment in capital assets*.

When both restricted and unrestricted resources are available for use, it is the Utilities' policy to use restricted resources first, then unrestricted resources as they are needed.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

The following calculation supports the water total net investment in capital assets:

	<u>2022</u>	<u>2021</u>
Plant in service	\$ 13,049,077	\$ 12,905,439
Accumulated depreciation	(5,346,409)	(5,093,446)
Construction work in progress	<u>275</u>	<u>-</u>
Subtotal	<u>7,702,943</u>	<u>7,811,993</u>
Less capital related debt:		
Current portion of capital related long-term debt	117,670	186,118
Long-term portion of capital related long-term debt	1,988,634	2,106,304
Unamortized loss on advance refunding	<u>-</u>	<u>(1,150)</u>
Subtotal	<u>2,106,304</u>	<u>2,291,272</u>
Total net investment in capital assets	<u>\$ 5,596,639</u>	<u>\$ 5,520,721</u>

The following calculation supports the wastewater total net investment in capital assets:

	<u>2022</u>	<u>2021</u>
Plant in service	\$ 16,724,079	\$ 16,647,388
Accumulated depreciation	(10,478,999)	(10,051,478)
Construction work in progress	<u>275</u>	<u>-</u>
Subtotal	<u>6,245,355</u>	<u>6,595,910</u>
Less capital related debt:		
Current portion of capital related long-term debt	117,322	129,505
Long-term portion of capital related long-term debt	<u>1,384,939</u>	<u>1,502,209</u>
Subtotal	<u>1,502,261</u>	<u>1,631,714</u>
Total net investment in capital assets	<u>\$ 4,743,094</u>	<u>\$ 4,964,196</u>

8. Employees Retirement System**General Information About the Pension Plan**

Plan description: The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011 expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can be found using the link above.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Vesting: For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided: Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants, if hired on or before December 31, 2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupation employees) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-retirement adjustments: The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the *floor*) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0

Contributions: Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers and Executives and Elected Officials. Starting January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

The WRS recognized \$23,136 and \$23,594 in contributions from the Utilities during the current and prior reporting periods, respectively.

Contribution rates for the plan year reported as of December 31, 2022 and December 31, 2021 are:

	2022		2021	
	Employee	Employer	Employee	Employer
General (including Executives and Elected Officials)	6.75 %	6.75 %	6.75 %	6.75 %
Protective with Social Security	6.75 %	11.75 %	6.75 %	11.65 %
Protective without Social Security	6.75 %	16.35 %	6.75 %	16.25 %

Pension Liabilities, Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the Utilities reported a liability (asset) of \$(158,872) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utilities' proportion of the net pension liability (asset) was based on the Utilities' share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the City of Mayville's proportion was 1.345546%, which was an increase of 1.33215812% from its proportion measured as of December 31, 2020.

At December 31, 2021, the Utilities reported a liability (asset) of \$(118,945) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utilities' proportion of the net pension liability (asset) was based on the Utilities' share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2020, the City of Mayville's proportion was .01338788%, which was a decrease of .00005378% from its proportion measured as of December 31, 2019.

For the years ended December 31, 2022 and 2021, the Utilities recognized pension expense (revenue) of \$(44,334) and \$(34,954), respectively.

At December 31, 2022, the Utilities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Water Utility		Wastewater Utility	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 105,002	\$ 14,242	\$ 166,139	\$ 23,613
Changes in assumption	14,951	-	20,169	-
Net differences between project and actual earnings on pension plan	-	131,575	-	211,381
Changes in proportion and differences between employer contributions and proportionate share of contributions	188	137	236	193
Employer contributions subsequent to the measurement date	12,343	-	14,929	-
Total	\$ 132,484	\$ 145,954	\$ 201,473	\$ 235,187

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

At December 31, 2021, the Utilities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Water Utility</u>		<u>Wastewater Utility</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 71,921	\$ 22,430	\$ 119,777	\$ 35,088
Changes in assumption	3,765	-	4,492	-
Net differences between project and actual earnings on pension plan	-	79,299	-	138,116
Changes in proportion and differences between employer contributions and proportionate share of contributions	143	217	172	305
Employer contributions subsequent to the measurement date	9,634	-	13,960	-
Total	\$ 85,463	\$ 101,946	\$ 138,401	\$ 173,509

Deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date reported in the tables above will be recognized as a reduction of the net pension liability (asset) in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	<u>Water Utility</u>	<u>Wastewater Utility</u>
	2023	\$ (2,179)
2024	(12,705)	(23,941)
2025	(5,575)	(10,505)
2026	(5,354)	(10,091)
2027	-	-
Thereafter	-	-
Total	\$ (25,813)	\$ (48,643)

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Actuarial assumptions: The total pension liability in the actuarial valuation used in the current and prior year was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2022	2021
Actuarial Valuation Date:	December 31, 2020	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2021	December 31, 2020
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021	January 1, 2015 - December 31, 2017
Actuarial Cost Method:	Entry Age Normal	Entry Age Normal
Asset Valuation Method:	Fair Value	Fair Value
Long-Term Expected Rate of Return:	6.8%	7.0%
Discount Rate:	6.8%	7.0%
Salary Increases:		
Wage Inflation	3.0%	3.0%
Seniority/Merit	0.1% - 5.6%	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table	Wisconsin 2018 Mortality Table
Post-Retirement Adjustments: *	1.7%	1.9%

* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. The percentages listed above are the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions for the December 31, 2020 actuarial valuation are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from the prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The total pension liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

Actuarial assumptions for the December 31, 2019 actuarial valuation are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Long-term expected return on plan assets: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class as of December 31, 2022 are summarized in the following table:

Asset Allocation Targets and Expected Returns¹ As of December 31, 2021			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %²
Global Equities	52 %	6.8 %	4.2 %
Fixed Income	25	4.3	1.8
Inflation Sensitive	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund ³	115	6.6	4.0
Variable Fund Asset			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

¹ Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

² New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.

³ The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2021 are summarized in the following table:

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51 %	7.2 %	4.7 %
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.1
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

*New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.4%.
Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.*

Single discount rate: A single discount rate of 6.80% and 7.00% was used to measure the total pension liability as of December 31, 2022 and December 31, 2021, respectively. As of December 31, 2022, this single discount rate was based on the expected rate of return on pension plan investments of 6.80% and a long-term bond rate of 1.84%. As of December 31, 2021, the single discount rate was based on the expected rate of return on pension plan investments of 7.00% and a long-term bond rate of 2.0%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's *20-year Municipal GO AA Index* as of December 31, 2021 and 2020, respectively. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 6.80% (7.00% for 2021) expected rate of return implies that a dividend of approximately 1.7% (1.9% for 2021) will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Mayville Water and Wastewater Utilities

Notes to Financial Statements
December 31, 2022 and 2021

Sensitivity of the Utilities' proportionate share of the net pension liability (asset) to changes in the discount rate: The following presents the Utilities' proportionate share of the net pension liability (asset) calculated using the current discount rate, as well as what the Utilities' proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

The sensitivity analysis as of December 31, 2022 follows:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Mayville Water Utility's proportionate share of the net position liability (asset)	\$ 46,173	\$ (66,155)	\$ (145,148)
Mayville Wastewater's proportionate share of the net position liability (asset)	69,260	(92,717)	(217,722)

The sensitivity analysis as of December 31, 2021 follows:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Mayville Water Utility's proportionate share of the net position liability (asset)	\$ 42,882	\$ (45,055)	\$ (109,637)
Mayville Wastewater's proportionate share of the net position liability (asset)	70,330	(73,890)	(179,813)

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

9. Commitments and Contingencies

Claims and Judgments

From time to time, the Utilities are party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Utilities' legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Utilities' financial position or results of operations.

10. Significant Customers

Water Utility

The Utility has one significant customer who was responsible for 13% and 11% of operating revenues in 2022 and 2021, respectively.

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REQUIRED SUPPLEMENTARY INFORMATION

Mayville Water and Wastewater Utilities

Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System
Year Ended December 31, 2022

The required supplementary information presented below represents the proportionate information for the enterprise fund included in this report.

Fiscal Year Ending	City's Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Asset
12/31/22	0.01345546 %	\$ (158,872)	\$ 349,541	-45.45 %	106.02 %
12/31/21	0.01338788 %	(118,945)	322,000	-36.94 %	105.26 %
12/31/20	0.01344166 %	(63,476)	311,084	-20.40 %	102.96 %
12/31/19	0.01372738 %	74,316	317,522	23.40 %	96.45 %
12/31/18	0.01395074 %	(73,133)	361,250	-20.24 %	102.93 %
12/31/17	0.01390190 %	19,781	351,376	5.63 %	99.12 %
12/31/16	0.01370825 %	43,349	398,309	10.88 %	98.20 %
12/31/15	0.01355681 %	(68,019)	337,650	-20.14 %	102.74 %

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2022

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/22	\$ 27,272	\$ 27,272	\$ -	\$ 404,030	6.75 %
12/31/21	23,594	23,594	-	349,541	6.75 %
12/31/20	21,735	21,735	-	322,000	6.75 %
12/31/19	20,376	20,376	-	311,084	6.55 %
12/31/18	21,274	21,274	-	317,522	6.70 %
12/31/17	24,565	24,565	-	361,250	6.80 %
12/31/16	23,223	23,223	-	351,859	6.60 %
12/31/15	27,085	27,085	-	398,309	6.80 %

See notes to required supplementary information

Mayville Water and Wastewater Utilities

Notes to Required Supplementary Information
 Year Ended December 31, 2022

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions

	2015 - 2018	2019 - 2021	2022
Long-term expected rate of return	7.2%	7.0%	6.8%
Discount rate	7.2%	7.0%	6.8%
Salary increases			
Inflation	3.2%	3.0%	3.0%
Seniority/Merit	0.2% - 5.6%	0.1% - 5.6%	0.1% - 5.6%
Mortality	Wisconsin 2012 Mortality Table	Wisconsin 2018 Mortality Table	2020 WRS Experience Mortality Table
Post-retirement adjustments	2.10%	1.90%	1.70%

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

SUPPLEMENTARY INFORMATION

Mayville Water and Wastewater Utilities

Water Utility Plant
Year Ended December 31, 2022

	<u>Balance 1/1/22</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/22</u>
Source of Supply				
Structures and improvements	\$ 14,373	\$ -	\$ -	\$ 14,373
Wells and springs	135,357	-	-	135,357
Total source of supply	<u>149,730</u>	<u>-</u>	<u>-</u>	<u>149,730</u>
Pumping				
Structures and improvements	613,732	-	-	613,732
Electric pumping equipment	380,902	-	-	380,902
Other pumping equipment	55,722	-	-	55,722
Total pumping	<u>1,050,356</u>	<u>-</u>	<u>-</u>	<u>1,050,356</u>
Water Treatment				
Water treatment equipment	<u>1,108,857</u>	<u>-</u>	<u>-</u>	<u>1,108,857</u>
Transmission and Distribution				
Land and land rights	3,661	-	-	3,661
Distribution reservoirs and standpipes	1,603,530	-	-	1,603,530
Transmission and distribution mains	5,975,347	55,150	11,100	6,019,397
Services	1,454,079	38,879	9,300	1,483,658
Meters	482,792	72,554	26,006	529,340
Hydrants	727,779	16,919	1,750	742,948
Total transmission and distribution	<u>10,247,188</u>	<u>183,502</u>	<u>48,156</u>	<u>10,382,534</u>
General				
Structures and improvements	60,433	-	-	60,433
Office furniture and equipment	16,736	-	-	16,736
Computer equipment	12,959	-	-	12,959
Transportation equipment	39,862	-	-	39,862
Tools, shop and garage equipment	89,011	10,992	2,700	97,303
Communication equipment	9,175	-	-	9,175
SCADA equipment	121,132	-	-	121,132
Total general	<u>349,308</u>	<u>10,992</u>	<u>2,700</u>	<u>357,600</u>
Total water utility plant	<u>\$ 12,905,439</u>	<u>\$ 194,494</u>	<u>\$ 50,856</u>	<u>\$13,049,077</u>

Mayville Water and Wastewater UtilitiesWater Utility Operating Revenues and Expenses
Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Sales of water:		
Metered:		
Residential	\$ 452,273	\$ 460,613
Multifamily residential	46,637	41,659
Commercial	71,672	66,104
Industrial	310,211	257,166
Public authorities	<u>15,662</u>	<u>16,758</u>
Total metered sales	<u>896,455</u>	<u>842,300</u>
Private fire protection	35,359	35,372
Public fire protection	<u>367,066</u>	<u>354,665</u>
Total sales of water	<u>1,298,880</u>	<u>1,232,337</u>
Other operating revenues:		
Forfeited discounts	8,332	6,686
Other	<u>7,829</u>	<u>17,478</u>
Total operating revenues	<u>1,315,041</u>	<u>1,256,501</u>
Operating Expenses		
Operation and maintenance:		
Source of supply:		
Operation labor	23,197	17,659
Maintenance	<u>7,356</u>	<u>4,273</u>
Total source of supply	<u>30,553</u>	<u>21,932</u>
Pumping:		
Operation labor	9,381	2,780
Fuel or power purchased for pumping	78,327	59,782
Maintenance	<u>68,632</u>	<u>64,395</u>
Total pumping	<u>156,340</u>	<u>126,957</u>
Water treatment:		
Operation labor	11,584	8,759
Chemicals	17,195	12,811
Operation supplies	1,304	1,811
Maintenance	<u>14,173</u>	<u>16,858</u>
Total water treatment	<u>44,256</u>	<u>40,239</u>
Transmission and distribution:		
Operation labor	36,463	34,297
Operation supplies	48,676	45,045
Maintenance:		
Distribution reservoirs and standpipes	17,463	13,640
Mains	137,390	74,208
Services	41,442	77,188
Meters	6,619	7,344
Hydrants	<u>7,271</u>	<u>14,210</u>
Total transmission and distribution	<u>295,324</u>	<u>265,932</u>

Mayville Water and Wastewater Utilities

Water Utility Operating Revenues and Expenses
 Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Customer accounts:		
Meter reading labor	\$ 1,186	\$ 1,136
Accounting and collecting labor	18,475	19,563
Supplies	<u>5,884</u>	<u>8,180</u>
Total customer accounts	<u>25,545</u>	<u>28,879</u>
Administrative and general:		
Salaries	46,946	46,259
Office supplies	6,417	10,862
Outside services employed	23,492	17,135
Property insurance	18,566	14,084
Employee pensions and benefits	64,981	56,541
Miscellaneous	8,763	10,885
Transportation	9,666	8,432
Maintenance	<u>17,925</u>	<u>17,442</u>
Total administrative and general	<u>196,756</u>	<u>181,640</u>
Taxes	<u>14,141</u>	<u>9,402</u>
Total operation and maintenance	762,915	674,981
Depreciation	<u>289,902</u>	<u>284,033</u>
Total operating expenses	<u>1,052,817</u>	<u>959,014</u>
Operating income	<u>\$ 262,224</u>	<u>\$ 297,487</u>

Mayville Water and Wastewater Utilities

Wastewater Utility Plant
Year Ended December 31, 2022

	Balance 1/1/22	Additions	Retirements	Balance 12/31/22
Collecting System				
Service connections	\$ 1,148,656	\$ 22,852	\$ 5,500	\$ 1,166,008
Collecting mains	5,241,946	22,866	4,600	5,260,212
Interceptor mains	791,071	-	-	791,071
Force mains	75,849	-	-	75,849
Total collecting system	<u>7,257,522</u>	<u>45,718</u>	<u>10,100</u>	<u>7,293,140</u>
Collecting System Pumping				
Structures and improvements	99,387	-	-	99,387
Electric pumping equipment	928,678	7,681	2,300	934,059
Other power pumping equipment	85,020	-	-	85,020
Total collecting system pumping	<u>1,113,085</u>	<u>7,681</u>	<u>2,300</u>	<u>1,118,466</u>
Treatment and Disposal				
Land and land rights	66,748	-	-	66,748
Structures and improvements	2,887,869	-	-	2,887,869
Preliminary treatment equipment	664,631	20,212	4,800	680,043
Secondary treatment equipment	1,763,421	31,080	10,800	1,783,701
Chlorination equipment	365,036	-	-	365,036
Sludge treatment and disposal equipment	290,503	-	-	290,503
Plant site piping	649,664	-	-	649,664
Flow metering and monitoring equipment	16,175	-	-	16,175
Outfall sewer pipes	7,936	-	-	7,936
Total treatment and disposal	<u>6,711,983</u>	<u>51,292</u>	<u>15,600</u>	<u>6,747,675</u>
General				
Structures and improvements	706,990	-	-	706,990
Office furniture and equipment	20,038	-	-	20,038
Computer equipment	12,959	-	-	12,959
Transportation equipment	28,413	-	-	28,413
Other general equipment	676,263	-	-	676,263
Laboratory equipment	120,135	-	-	120,135
Total general	<u>1,564,798</u>	<u>-</u>	<u>-</u>	<u>1,564,798</u>
Total wastewater utility plant	<u>\$ 16,647,388</u>	<u>\$ 104,691</u>	<u>\$ 28,000</u>	<u>\$ 16,724,079</u>

Mayville Water and Wastewater UtilitiesWastewater Utility Operating Revenues and Expenses
Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenues		
Wastewater revenues:		
Residential	\$ 710,036	\$ 712,528
Commercial	194,767	164,641
Industrial	468,408	465,241
Public authorities	33,630	31,182
Total wastewater revenues	<u>1,406,841</u>	<u>1,373,592</u>
Other operating revenues:		
Forfeited discounts	9,092	6,642
Services to other systems	58,803	60,028
Miscellaneous	1,631	709
Total operating revenues	<u>1,476,367</u>	<u>1,440,971</u>
Operating Expenses		
Operation and maintenance:		
Operation:		
Supervision and labor	85,452	91,672
Power and fuel for pumping	108,240	109,149
Sludge hauling	231,243	152,659
Phosphorous removal chemicals	81,059	61,436
Other operating supplies	96,486	70,116
Transportation	10,742	10,163
Total operation	<u>613,222</u>	<u>495,195</u>
Maintenance:		
Collection system	70,718	58,112
Meters	-	170
Pumping equipment	24,188	12,914
Treatment and disposal plant equipment	56,135	53,616
General plant structures and equipment	30,560	32,394
Total maintenance	<u>181,601</u>	<u>157,206</u>
Customer accounts:		
Accounting and collecting	23,170	25,339
Meter Reading	7,736	6,377
Total customer accounts	<u>30,906</u>	<u>31,716</u>
Administrative and general:		
Salaries	46,945	46,259
Office supplies	7,687	10,939
Outside services employed	43,561	38,507
Insurance	21,345	16,844
Employees pensions and benefits	76,235	95,373
Miscellaneous	15,170	13,235
Total administrative and general	<u>210,943</u>	<u>221,157</u>
Taxes	20,106	17,072
Total operation and maintenance	<u>1,056,778</u>	<u>922,346</u>
Depreciation	<u>455,521</u>	<u>444,153</u>
Total operating expenses	<u>1,512,299</u>	<u>1,366,499</u>
Operating income (loss)	<u>\$ (35,932)</u>	<u>\$ 74,472</u>

Baker Tilly US, LLP

4807 Innovate Ln
PO Box 7398
Madison, WI, 53707-7398 USA

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Mayville Water & Wastewater Utilities as of December 31, 2022 and 2021 and for the years then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the financial position of the Mayville Water & Wastewater Utilities results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 15, 2018.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 10) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 11) Guarantees, whether written or oral, under which the Utility is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Utility Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,

- b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you the names of our related parties and all the related party relationships and transactions, including side agreements, of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported to us.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) The Utility has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) There are no:
- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

d) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

25) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled regulatory reports

d) Utility rate consulting

e) Civic Systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

26) The Mayville Water & Wastewater Utilities has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27) The Mayville Water & Wastewater Utilities has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

28) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.

29) The Mayville Water & Wastewater Utilities has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

30) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

31) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

32) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

33) Tax-exempt bonds issued have retained their tax-exempt status.

34) We have appropriately disclosed the Mayville Water & Wastewater Utilities' policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.

35) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

36) With respect to the supplementary information, (SI):

- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

37) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

38) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.

39) Unused lines of credit, collateral pledged to secure debt and direct borrowings and private placements have been properly identified and disclosed.

40) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.

40) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

Sincerely,

Mayville Water & Wastewater Utilities

Signed: _____

Signed: _____

Signed: _____

DRAFT 05/24/23



Reporting and insights from 2022 audit:

Mayville Water and Wastewater
Utilities

December 31, 2022

Executive summary

_____, 2023

To the Commission
Mayville Utilities
400 Kekoskee Street
Mayville, WI 53050

We have completed our audit of the financial statements of Mayville Water and Wastewater Utilities (the Utilities) for the year ended December 31, 2022, and have issued our report thereon dated _____, 2023. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Utilities' operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

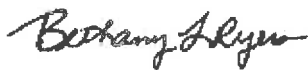
Additionally, we have included information on key risk areas Mayville Water and Wastewater Utilities should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Bethany Ryers, Partner: bethany.ryers@bakertilly.com or +1 (608) 240 2382
- Megan Cahill, Manager: megan.cahill@bakertilly.com or +1 (608) 240 6774

Sincerely,

Baker Tilly US, LLP



Bethany Ryers, CPA, Partner

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Utilities' internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Commission:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or the Commission of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Utility Commission, including:

- Internal control matters
- Qualitative aspects of the Utilities' accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Utilities and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Utilities' current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on nonfinancial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Long-term debt
Capital assets including infrastructure	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Utilities’ internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Utilities’ internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Inadequate segregation of duties**

A properly designed system of internal control includes adequate staffing as well as policies and procedures to properly segregate duties. This includes systems that are designed to limit the access or control of any one individual to your government’s assets or accounting records, and to achieve a higher likelihood that errors or irregularities in your accounting processes would be discovered by your staff in a timely manner.

At this time, due to staffing and financial limitations, the proper internal controls are not in place to achieve adequate segregation of duties. As a result, errors, irregularities or fraud could occur as part of the financial reporting process that may not be discovered by someone in your organization. Therefore, we are reporting a material weakness related to the internal control environment.

The following controls are not currently in place at the utilities for its significant transaction cycles. The absence of these key controls results in a material weakness in the internal control environment.

1. Account reconciliations should be performed on a timely basis by someone independent of the processing of transactions in the account.
2. There should be segregation of duties between receipting of cash and recording to customer accounts.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Other comments and recommendations

Restricted Funds

The various revenue bond resolutions in the water and wastewater utilities require several separate and distinct accounts to be established and used as follows:

- *Redemption fund* – a monthly sinking fund used to pay principal and interest on the bonds. The utilities are required to make a monthly payment into this account of 1/12th of the next principal payment and 1/6th of the next interest payment.
- *Depreciation fund* – used to restore deficiency in the special redemption or reserve account. If the special redemption and the reserve account are sufficient, then the money can be used for repairs, replacements or extension to the system.
- *Replacement fund* – used for the replacement of certain mechanical equipment in the wastewater treatment plant.

During the audit we noticed the replacement accounts were under funded in the current year.

Fund	Actual Balance	Required Balance at Year-End	Amount (Under) Funded
Water Redemption Account	\$ 61,964	\$ 62,840	\$ (876)
Sewer Redemption Account	64,065	65,560	(1,495)

In addition, the wastewater utility did not make the required annual deposit to the replacement fund of \$147,382 in the current or prior years.

We recommend the accounts be reviewed and amounts restricted as necessary to ensure compliance with these requirements. We would be happy to assist the utilities with making sure all necessary accounts are established and properly funded to be in compliance with bond resolutions.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Utilities are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2022. We noted no transactions entered into by the Utilities during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Utilities or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.
Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule within the attachment summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Utilities' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Utilities' ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Utilities that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Utilities' related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Utility rate consulting
- Civic systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Audit committee resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter

Baker Tilly US, LLP

4807 Innovate Ln
PO Box 7398
Madison, WI, 53707-7398 USA

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Mayville Water & Wastewater Utilities as of December 31, 2022 and 2021 and for the years then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the financial position of the Mayville Water & Wastewater Utilities results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated November 15, 2018.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the utility required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 10) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 11) Guarantees, whether written or oral, under which the Utility is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Name of Governing Body (City Council, Village Board, etc.) or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,

- b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 16) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you the names of our related parties and all the related party relationships and transactions, including side agreements, of which we are aware.

Other

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that you have reported to us.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) The Utility has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 24) There are no:
- a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

- d) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
- 25) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
- a) Financial statement preparation
 - b) Adjusting journal entries
 - c) Compiled regulatory reports
 - d) Civic Systems software
 - e) Utility rate consulting
- None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
- 26) The Mayville Water & Wastewater Utilities has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 27) The Mayville Water & Wastewater Utilities has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 28) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
- 29) The Mayville Water & Wastewater Utilities has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 30) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 31) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 32) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 33) Tax-exempt bonds issued have retained their tax-exempt status.
- 34) We have appropriately disclosed the Mayville Water & Wastewater Utilities' policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.

- 35) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 36) With respect to the supplementary information, (SI):
- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 37) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 38) We have reviewed our long-term debt agreements and believe that all terms related to significant events of default with finance-related consequences, termination events with finance-related consequences and subjective acceleration clauses have been properly identified and disclosed.
- 39) Unused lines of credit, collateral pledged to secure debt and direct borrowings and private placements have been properly identified and disclosed.
- 40) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.
- 41) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

Sincerely,

Mayville Water & Wastewater Utilities

Signed: _____
Signed: _____

Client service team



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Accounting changes relevant to Mayville Water and Wastewater Utilities

Future accounting standards update

GASB Statement Number	Description	Potentially Impacts You	Effective Date
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23
96	Subscription-Based Information Technology Arrangements	✓	12/31/23
99	Omnibus 2022	✓	12/31/23
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

Further information on upcoming [GASB pronouncements](#).

Determining if GASB 94 applies for your organization

GASB 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* provides guidance related to public-private and public-public partnerships (PPP) and availability payment arrangements (APA).

A PPP is an arrangement in which an entity contracts with an operator to provide public services by conveying control of the right to operate or use infrastructure or other capital asset. A common example of PPP is a service concession arrangement.

An APA is an arrangement in which an entity compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an asset.

The Utilities should start to identify any contracts that could meet either definition to ensure they are reviewed for applicability and accounted for correctly when the standard is effective. Initial steps include reviewing contracts that didn't meet the definition of a lease under GASB 87 and identifying any other agreements where the organization contracts with or partners with another entity to provide services.

Future accounting for subscription-based IT arrangements

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The Utilities will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- SCADA systems
- Some work order or inventory systems as well as some general ledger or billing systems

The Utilities should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

Corrected misstatements

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Mayville Water & Wastewater Utilities

Year End: December 31, 2022

Normal adjusting journal entries

Date: 1/1/2022 To 12/31/2022

Number	Date	Name	Account No	Debit	Credit
A01	12/31/2022	TREASURER'S CHECKING	60-11111-00-000-000 WU	148,618.33	
A01	12/31/2022	WI RETIREMENT LIABILITY	60-22710-00-000-253 WU		(31,863.63)
A01	12/31/2022	2015 SAFE DRINKING WATER LOAN	60-22718-00-000-221 WU		(28,121.02)
A01	12/31/2022	2016 SAFE DRINKING WATER LOAN	60-22720-00-000-221 WU		(15,628.38)
A01	12/31/2022	2018 SAFE DRINKING - CURRENT	60-22723-00-000-221 WU		(40,844.27)
A01	12/31/2022	RETAINED EARNINGS	60-34300-00-000-216 WU		(32,161.03)
Entry to reconcile water equity.					
A02	12/31/2022	TREASURER'S CHECKING	61-11111-00-000-000 SU	85,878.18	
A02	12/31/2022	CLEAR WATER BONDS-CURRENT PTN	61-22711-00-000-212 SU		(27,131.30)
A02	12/31/2022	2016 CLEAN WATER BONDS PAYABLE	61-22712-00-000-211 SU		(13,139.47)
A02	12/31/2022	2018 CLEAN WATER - CURRENT	61-22723-00-000-221 SU		(22,156.21)
A02	12/31/2022	RETAINED EARNINGS	61-34300-00-000-216 SU		(23,451.20)
To reconcile sewer equity.					
A03	12/31/2022	TREASURER'S CHECKING	60-11111-00-000-000 WU		(16,450.00)
A03	12/31/2022	2021 GO BONDS-BRIDGE	60-22724-00-000-221 WU	16,450.00	
A03	12/31/2022	TREASURER'S CHECKING	61-11111-00-000-000 SU		(14,150.00)
A03	12/31/2022	2021 GO BONDS-BRIDGE	61-22724-00-000-221 SU	14,150.00	
To record principal payments on the 2021 GO debt initially recorded to City funds.					
A04	12/31/2022	TREASURER'S CHECKING	60-11111-00-000-000 WU		(6,500.00)
A04	12/31/2022	ADM/GEN-TRFSR TO GENERAL FUND	60-53800-66-902-935 WU	6,500.00	
A04	12/31/2022	TREASURER'S CHECKING	61-11111-00-000-000 SU		(6,500.00)
A04	12/31/2022	OUTSIDE SERV TRFSR TO GEN FUND	61-53610-66-902-852 SU	6,500.00	
Entry provided by the City to record accounting services provided by the City.					
A05	12/31/2022	CUSTOMER A/R - MISCELLANEOUS	60-13101-00-000-142 WU		(17,493.00)
A05	12/31/2022	WATER - INSURANCE RECOVERIES	60-48400-66-000-474 WU	17,493.00	
To reverse 2022 insurance recoveries, out of Other Water Revenues and Other Water AR. As cash was received in 2022.					
A06	12/31/2022	TRAN-HYDRANTS	60-18100-00-100-348 WU	16,919.00	
A06	12/31/2022	TRANS-MAINT HYDRANTS-REPAIRS	60-53800-64-413-654 WU		(16,919.00)
Entry to move hydrant replacements from expense to capital asset account.					
A07	12/31/2022	ACCRUED SICK LEAVE PAYABLE	61-22700-00-000-253 SU	24,918.61	
A07	12/31/2022	PENSION/BENEFIT SICK LEAVE	61-53610-66-211-854 SU		(24,918.61)
To true up sick leave accrual.					

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Number	Date	Name	Account No	Debit	Credit
A08	12/31/2022	ACCRUED INTEREST PAYABLE	60-21800-00-000-237 WU	3,387.00	
A08	12/31/2022	ADM/GEN-INTEREST-LONG TRM DEBT	60-53800-66-353-427 WU		(3,387.00)
To true up accrued interest expense.					
A09	12/31/2022	TRAN-HYDRANTS	60-18100-00-100-348 WU		(1,750.00)
A09	12/31/2022	ACCUM DEPRECIATION	60-18105-00-000-110 WU	1,750.00	
To record hydrant retirements.					
A10	12/31/2022	PRELIMINARY SURVEY	60-17005-00-000-183 WU	51,333.40	
A10	12/31/2022	CONSTRUCTION WORK IN PROGRESS	60-18005-00-100-107 WU		(51,333.40)
To move costs of well 4 from CWIP to prelim survey.					
A11	12/31/2022	MATERIALS & SUPPLIES	60-16000-00-000-150 WU		(2,325.00)
A11	12/31/2022	SOURCE-MAINT-CONTRACTED SRVC	60-53800-61-319-605 WU	4.00	
A11	12/31/2022	PUMP-MAINT PLANT-OTHER PROF	60-53800-62-317-625 WU	512.00	
A11	12/31/2022	TREAT-MAINT PLANT-PROFESSIONAL	60-53800-63-317-635 WU	44.00	
A11	12/31/2022	TRANS-MAINT DISTR-PROFESSIONAL	60-53800-64-317-650 WU	124.00	
A11	12/31/2022	TRANS-MAINT MAINS-REPAIRS	60-53800-64-410-651 WU	1,003.00	
A11	12/31/2022	TRANS-MAINT SERVICES-REPAIRS	60-53800-64-411-652 WU	408.00	
A11	12/31/2022	TRANS-MAINT METERS-REPAIRS	60-53800-64-412-653 WU	22.00	
A11	12/31/2022	TRANS-MAINT HYDRANTS-REPAIRS	60-53800-64-413-654 WU	178.00	
A11	12/31/2022	ADM/GEN-MAINT GEN-CONTRACTED	60-53800-66-319-935 WU	30.00	
To true up inventory.					
A12	12/31/2022	CONSTRUCTION WORK IN PROGRESS	60-18005-00-100-107 WU		(10,992.00)
A12	12/31/2022	GEN-TOOLS, SHOP, GARAGE EQUIP	60-18100-00-100-394 WU	10,992.00	
To move equipment purchase from CWIP to capital asset account.					
A13	12/31/2022	TREASURER'S CHECKING	60-11111-00-000-000 WU		(87,278.60)
A13	12/31/2022	CONSTRUCTION WORK IN PROGRESS	60-18005-00-100-107 WU		(6,750.00)
A13	12/31/2022	TRAN-MAINS	60-18100-00-100-343 WU	55,149.61	
A13	12/31/2022	TRAN-SERVICES	60-18100-00-100-345 WU	38,878.99	
A13	12/31/2022	TREASURER'S CHECKING	61-11111-00-000-000 SU		(38,468.31)
A13	12/31/2022	CONSTRUCTION WORK IN PROGRESS	61-18005-00-000-107 SU		(7,250.00)
A13	12/31/2022	SERVICE CONNECTIONS	61-18100-00-000-312 SU	22,852.21	
A13	12/31/2022	COLLECTING MAINS	61-18100-00-000-313 SU	22,866.10	
To record bridge street project closing.					
A14	12/31/2022	TRAN-MAINS	60-18100-00-100-343 WU		(9,700.00)
A14	12/31/2022	TRAN-SERVICES	60-18100-00-100-345 WU		(7,900.00)
A14	12/31/2022	TRAN-CONTRIBUTED MAINS	60-18100-00-101-343 WU		(1,400.00)
A14	12/31/2022	TRAN-CONTRIBUTED SERVICES	60-18100-00-101-345 WU		(1,400.00)
A14	12/31/2022	ACCUM DEPRECIATION	60-18105-00-000-110 WU	17,600.00	
A14	12/31/2022	ACCUM DEPRECIATION-CONTRIBUTED	60-18105-00-000-111 WU	2,800.00	
A14	12/31/2022	SERVICE CONNECTIONS	61-18100-00-000-312 SU		(5,500.00)
A14	12/31/2022	COLLECTING MAINS	61-18100-00-000-313 SU		(4,600.00)
A14	12/31/2022	ACCUMULATED DEPRECIATION	61-18105-00-000-110 SU	10,100.00	
To record bridge street retirements.					

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Number	Date	Name	Account No	Debit	Credit
A15	12/31/2022	GEN-TOOLS, SHOP, GARAGE EQUIP	60-18100-00-100-394 WU		(2,700.00)
A15	12/31/2022	ACCUM DEPRECIATION	60-18105-00-000-110 WU	2,700.00	
To record retirement for valve turning equipment.					
A16	12/31/2022	ACCUM DEPRECIATION	60-18105-00-000-110 WU		(276,038.00)
A16	12/31/2022	ACCUM DEPRECIATION-CONTRIBUTED	60-18105-00-000-111 WU		(27,781.00)
A16	12/31/2022	ADM/GEN-DEPRECIATION	60-53800-66-313-403 WU	276,038.00	
A16	12/31/2022	ADM/GEN-DEPRECIATION CIAC	60-53800-66-313-404 WU	27,781.00	
To true up water depreciation.					
A17	12/31/2022	LIFT STATIONS-PUMPING EQUIPMEN	61-18100-00-000-323 SU	7,681.00	
A17	12/31/2022	MAINT TREAT/DISP EQUIP CONTRAC	61-53610-68-319-833 SU		(7,681.00)
To move cost of replaced pump to capital account.					
A18	12/31/2022	UNBILLED REVENUE-HIGH STRENGTH	61-13100-00-001-142 SU		(11,782.29)
A18	12/31/2022	UNBILLED REVENUE-HIGH STRENGTH	61-13100-00-001-142 SU	10,013.61	
A18	12/31/2022	HIGH STRENGTH UNBILLED	61-46410-65-027-622 SU	11,782.29	
A18	12/31/2022	HIGH STRENGTH UNBILLED	61-46410-65-027-622 SU		(10,013.61)
To reverse prior year entry to record December 2021 high strength billing activity (PY A19) and to record December 2022 high strength billing activity.					
A19	12/31/2022	TREASURER'S CHECKING	60-11111-00-000-000 WU	17,765.09	
A19	12/31/2022	DUE FROM TAX COLLECTION FUND	60-15890-00-000-145 WU		(17,765.09)
A19	12/31/2022	TREASURER'S CHECKING	61-11111-00-000-000 SU	19,438.00	
A19	12/31/2022	DUE FROM TAX COLLECTION FUND	61-15890-00-000-145 SU		(19,438.00)
To record payment for prior year amounts placed on the tax roll.					
A20	12/31/2022	TREASURER'S CHECKING	60-11111-00-000-000 WU		(133,254.00)
A20	12/31/2022	ADM/GEN-PAYMENT IN LIEU OF TAX	60-53800-66-392-408 WU	133,254.00	
To record PILOT.					
A21	12/31/2022	TREASURER'S CHECKING	60-11111-00-000-000 WU	22,060.00	
A21	12/31/2022	METER TURN-ON CHARGE	60-46450-65-017-474 WU		(5,649.00)
A21	12/31/2022	ADM/GEN-FICA & MEDICARE	60-53800-66-201-408 WU		(2,494.00)
A21	12/31/2022	ADM/GEN-DEPRECIATION	60-53800-66-313-403 WU		(13,917.00)
A21	12/31/2022	TREASURER'S CHECKING	61-11111-00-000-000 SU		(22,060.00)
A21	12/31/2022	OUTSIDE SERV OTH PROFESSIONAL	61-53610-66-317-852 SU	22,060.00	
To record JMA.					

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Number	Date	Name	Account No	Debit	Credit
A22	12/31/2022	ACCRUED WAGES PAYABLE	60-21700-00-000-238 WU	3,698.84	
A22	12/31/2022	SOURCE-OPER-WAGE-REG	60-53800-61-102-600 WU		(209.40)
A22	12/31/2022	SOURCE-MAINT-WAGE REG	60-53800-61-102-605 WU		(285.25)
A22	12/31/2022	SOURCE-OPER-WAGE-OT	60-53800-61-103-600 WU		(135.94)
A22	12/31/2022	PUMP-OPER-WAGE REG	60-53800-62-102-620 WU		(164.25)
A22	12/31/2022	PUMP-MAINT PLANT-WAGE REG	60-53800-62-102-625 WU		(13.50)
A22	12/31/2022	TREAT-OPER-WAGES REG	60-53800-63-102-630 WU		(56.50)
A22	12/31/2022	TREAT-MAINT PLANT-WAGES REG	60-53800-63-102-635 WU		(11.00)
A22	12/31/2022	TRANS-OPER WAGES REG	60-53800-64-102-640 WU		(437.50)
A22	12/31/2022	TRANS-MAINT MAINS-WAGES REG	60-53800-64-102-651 WU		(14.50)
A22	12/31/2022	TRANS-MAINT METERS-WAGES REG	60-53800-64-102-653 WU		(148.00)
A22	12/31/2022	TRANS-OPER-WAGES STANDBY	60-53800-64-107-640 WU		(148.75)
A22	12/31/2022	CUST ACCT-METER READING-WAGES	60-53800-65-102-901 WU		(87.00)
A22	12/31/2022	CUST-ACCTG/COLLECT-WAGES REG	60-53800-65-102-902 WU		(228.90)
A22	12/31/2022	ADM/GEN-ADMIN/GEN-SALARY	60-53800-66-101-920 WU		(673.20)
A22	12/31/2022	ADM/GEN-WAGES REG	60-53800-66-102-920 WU		(228.90)
A22	12/31/2022	ADM/GEN-MISC GEN-WAGES REG	60-53800-66-102-930 WU		(100.25)
A22	12/31/2022	ADM/GEN-MAINT GEN PLANT-WAGES	60-53800-66-102-935 WU		(160.50)
A22	12/31/2022	ADM/GEN-SICK LEAVE PAYOUT	60-53800-66-211-926 WU		(43.50)
A22	12/31/2022	ADM/GEN-VACATION	60-53800-66-213-926 WU		(116.00)
A22	12/31/2022	ADM/GEN-HOLIDAY PAY	60-53800-66-214-926 WU		(436.00)
A22	12/31/2022	ACCRUED WAGES PAYABLE	61-21700-00-000-238 SU	5,576.67	
A22	12/31/2022	BILL/COLLECT/ACCTG -WAGES	61-53610-65-102-840 SU		(228.90)
A22	12/31/2022	METER READING-WAGES	61-53610-65-102-842 SU		(110.00)
A22	12/31/2022	ADMIN & GENERAL SALARIES	61-53610-66-101-850 SU		(673.20)
A22	12/31/2022	ADMIN & GENERAL WAGES	61-53610-66-102-850 SU		(228.90)
A22	12/31/2022	MISC GENERAL WAGES	61-53610-66-102-856 SU		(92.70)
A22	12/31/2022	PENSION/BENEFIT VACATION	61-53610-66-213-854 SU		(580.00)
A22	12/31/2022	PENSION/BENEFIT HOLIDAY	61-53610-66-214-854 SU		(1,460.80)
A22	12/31/2022	SUPERVISION & LABOR WAGES	61-53610-67-102-820 SU		(453.55)
A22	12/31/2022	SUPERVISION & LABOR WAGES OT	61-53610-67-103-820 SU		(190.32)
A22	12/31/2022	SUPERVISION & LABOR STANDBY	61-53610-67-107-820 SU		(148.75)
A22	12/31/2022	COLLECT SYS PUMP EQUIP WAGES	61-53610-68-102-832 SU		(175.75)
A22	12/31/2022	MAINT TREAT/DISP EQUIP WAGES	61-53610-68-102-833 SU		(154.00)
A22	12/31/2022	MAINT GEN PLANT WAGES	61-53610-68-102-834 SU		(325.80)
A22	12/31/2022	LAB WAGES	61-53610-69-102-820 SU		(710.50)
A22	12/31/2022	LAB WAGES OT	61-53610-69-103-820 SU		(43.50)
To reverse prior year accrued wages entry					

DRAFT 05/24/23

Number	Date	Name	Account No	Debit	Credit
A23	12/31/2022	ACCRUED WAGES PAYABLE	60-21700-00-000-238 WU		(3,330.19)
A23	12/31/2022	SOURCE-OPER-WAGE-REG	60-53800-61-102-600 WU	173.01	
A23	12/31/2022	SOURCE-MAINT-WAGE REG	60-53800-61-102-605 WU	59.74	
A23	12/31/2022	SOURCE-OPER-WAGE-OT	60-53800-61-103-600 WU	92.64	
A23	12/31/2022	PUMP-OPER-WAGE REG	60-53800-62-102-620 WU	30.16	
A23	12/31/2022	TREAT-OPER-WAGES REG	60-53800-63-102-630 WU	127.32	
A23	12/31/2022	TRANS-OPER WAGES REG	60-53800-64-102-640 WU	327.96	
A23	12/31/2022	TRANS-MAINT DISTR-WAGES REG	60-53800-64-102-650 WU	17.52	
A23	12/31/2022	TRANS-MAINT MAINS-WAGES REG	60-53800-64-102-651 WU	68.18	
A23	12/31/2022	TRANS-MAINT METERS-WAGES REG	60-53800-64-102-653 WU	351.96	
A23	12/31/2022	TRANS-OPER-WAGES-OT	60-53800-64-103-640 WU	44.38	
A23	12/31/2022	TRANS-MAINT MAINS-WAGES OT	60-53800-64-103-651 WU	78.81	
A23	12/31/2022	TRANS-OPER-WAGES STANDBY	60-53800-64-107-640 WU	148.75	
A23	12/31/2022	CUST ACCT-METER READING-WAGES	60-53800-65-102-901 WU	90.48	
A23	12/31/2022	CUST-ACCTG/COLLECT-WAGES REG	60-53800-65-102-902 WU	238.10	
A23	12/31/2022	ADM/GEN-ADMIN/GEN-SALARY	60-53800-66-101-920 WU	700.20	
A23	12/31/2022	ADM/GEN-WAGES REG	60-53800-66-102-920 WU	238.10	
A23	12/31/2022	ADM/GEN-MISC GEN-WAGES REG	60-53800-66-102-930 WU	45.24	
A23	12/31/2022	ADM/GEN-MAINT GEN PLANT-WAGES	60-53800-66-102-935 WU	75.40	
A23	12/31/2022	ADM/GEN-SICK LEAVE PAYOUT	60-53800-66-211-926 WU	60.32	
A23	12/31/2022	ADM/GEN-HOLIDAY PAY	60-53800-66-214-926 WU	361.92	
A23	12/31/2022	ACCRUED WAGES PAYABLE	61-21700-00-000-238 SU		(5,217.45)
A23	12/31/2022	BILL/COLLECT/ACCTG -WAGES	61-53610-65-102-840 SU	238.10	
A23	12/31/2022	METER READING-WAGES	61-53610-65-102-842 SU	140.74	
A23	12/31/2022	ADMIN & GENERAL SALARIES	61-53610-66-101-850 SU	700.20	
A23	12/31/2022	ADMIN & GENERAL WAGES	61-53610-66-102-850 SU	238.10	
A23	12/31/2022	MISC GENERAL WAGES	61-53610-66-102-856 SU	78.58	
A23	12/31/2022	PENSION/BENEFIT SICK LEAVE	61-53610-66-211-854 SU	122.59	
A23	12/31/2022	PENSION/BENEFIT VACATION	61-53610-66-213-854 SU	330.68	
A23	12/31/2022	PENSION/BENEFIT HOLIDAY	61-53610-66-214-854 SU	1,289.48	
A23	12/31/2022	SUPERVISION & LABOR WAGES	61-53610-67-102-820 SU	158.81	
A23	12/31/2022	TRANSPORTATION EXP WAGES	61-53610-67-102-828 SU	5.84	
A23	12/31/2022	SUPERVISION & LABOR WAGES OT	61-53610-67-103-820 SU	303.62	
A23	12/31/2022	SUPERVISION & LABOR STANDBY	61-53610-67-107-820 SU	148.75	
A23	12/31/2022	MAINT COLLECT SYSTEM WAGES	61-53610-68-102-831 SU	119.00	
A23	12/31/2022	COLLECT SYS PUMP EQUIP WAGES	61-53610-68-102-832 SU	122.59	
A23	12/31/2022	MAINT TREAT/DISP EQUIP WAGES	61-53610-68-102-833 SU	370.81	
A23	12/31/2022	MAINT GEN PLANT WAGES	61-53610-68-102-834 SU	92.34	
A23	12/31/2022	MAINT TREAT/DISP EQUIP WAGE OT	61-53610-68-103-833 SU	26.63	
A23	12/31/2022	LAB WAGES	61-53610-69-102-820 SU	701.40	
A23	12/31/2022	LAB WAGES OT	61-53610-69-103-820 SU	29.19	
To record accrued wages.					
A24	12/31/2022	LIFT STATIONS-PUMPING EQUIPMEN	61-18100-00-000-323 SU		(2,300.00)
A24	12/31/2022	GENERAL PLANT-PRELIM TRTMT EQU	61-18100-00-000-332 SU		(4,800.00)
A24	12/31/2022	GENERAL PLANT-SECONDARY TRTMT	61-18100-00-000-334 SU		(10,800.00)
A24	12/31/2022	ACCUMULATED DEPRECIATION	61-18105-00-000-110 SU	17,900.00	
To record sewer capital asset retirements.					
A25	12/31/2022	ACCUMULATED DEPRECIATION	61-18105-00-000-110 SU		(455,521.00)
A25	12/31/2022	DEPRECIATION EXPENSE	61-53610-66-313-403 SU	455,521.00	
To true up sewer depreciation.					

DRAFT 05/24/23

Number	Date	Name	Account No	Debit	Credit
A26	12/31/2022	RESTRICTED NET PENSION ASSET	60-19200-00-000-174 WU	21,100.00	
A26	12/31/2022	PENSION DEFERRED OUTFLOW RESOU	60-19250-00-000-184 WU	47,021.00	
A26	12/31/2022	PENSION DEFERRED OUTFLOW RESOU	60-19250-00-000-185 WU		(44,008.00)
A26	12/31/2022	PENSION EXPENSE - GASB68	60-53800-66-203-927 WU		(24,113.00)
A26	12/31/2022	RESTRICTED NET PENSION ASSET	61-19200-00-000-174 SU	18,827.00	
A26	12/31/2022	PENSION DEFERRED OUTFLOW RESOU	61-19250-00-000-184 SU	63,072.00	
A26	12/31/2022	PENSION DEFERRED OUTFLOW RESOU	61-19250-00-000-185 SU		(61,678.00)
A26	12/31/2022	PENSION EXPENSE - GASB68	61-53610-66-500-854 SU		(20,221.00)
To record current year WRS activity for GASB 68.					
A27	12/31/2022	VOUCHERS PAYABLE	60-21100-00-000-232 WU	17,115.64	
A27	12/31/2022	TRANS-MAINT MAINS-REPAIRS	60-53800-64-410-651 WU		(1,174.16)
A27	12/31/2022	TRANS-MAINT SERVICES-REPAIRS	60-53800-64-411-652 WU		(15,941.48)
A27	12/31/2022	VOUCHERS PAYABLE	61-21100-00-000-232 SU	11,279.46	
A27	12/31/2022	POWER/FUEL AERATION ELECTRIC	61-53610-67-323-822 SU		(11,279.46)
To reverse prior year AP accruals.					
A28	12/31/2022	UNAMORTIZED LOSS ON REFUNDING	60-17001-00-000-181 WU		(1,149.57)
A28	12/31/2022	AMORTIZATION DEBT DISC/EXP	60-53800-66-341-428 WU	1,149.57	
To record current year amortization of loss on refunding.					

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Utilities will receive an unmodified opinion on its financial statements based on historical results and our discussion with management noting no anticipated significant changes in financial reporting.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Item F

Courtney Steger

From: Courtney Steger
Sent: Wednesday, May 24, 2023 3:46 PM
To: 'Nolan Franti'
Subject: RE: Impact and Connection Fees
Attachments: SKM_C300i23052415150.pdf

Hi Nolan,

Connection fees are attached and the impact fees are below:

MAYVILLE WATER UTILITY

SECTION D - IMPACT FEE FOR WATER FACILITIES

	Elevated Storage Tank
	<hr/>
Potential Water Fees per REU	\$ 933
	<hr/>

**Potential Fees based on Equivalent Meters
(5/8" and 3/4" meter = 1 REU)**

<u>Meter Size</u>	<u>Ratio</u>	
5/8" & 3/4"	1	\$ 933
1	2.5	2,333
1 1/4"	3.75	3,499
1 1/2"	5	4,665
2"	8	7,464
3"	15	13,995
4"	25	23,325
6"	50	46,650
8" or larger	80	74,640

Impact fees are pretty straight forward- it's based on the size of the meter. The library has installed a 2" meter in this building.

As far as the connection fees, this is based off a multiple of categories. The closest category suited to the library was 'retail store' or 'small business, offices' in the commercial section of the fee schedule. Charging per bed, or per student does not apply in any way and the per 1,000 square foot charge seemed most suited and reasonable. Seeing as the library square footage is \$36,000 square feet at \$409.20 per thousand , we assessed \$14731.20 for connection fees. It

was brought up to reduce the amount of square footage because the library basement is storage only. I have no idea on the legality of that.

The developer on the project is Kory Krieser. I'm not sure of the the scenario as far as gifting of the library after development. I can possibly check with engineering or planning if they have additional info on that.

Thanks,

Courtney Steger

Utilities Director

Phone: 920-387-7906 ext 1223
csteger@mayvillecity.com



From: Nolan Franti <nfranti@getmadden.com>
Sent: Monday, May 22, 2023 4:32 PM
To: Courtney Steger <csteger@mayvillecity.com>
Cc: Andrea Kannenberg <akannenberg@getmadden.com>
Subject: RE: Impact and Connection Fees

Courtney,

Full disclosure, the Mayville Rotary Club, of which I am a member and the current year club president, is a contributor to the fund for the new library. However, we've already committed to the amount of our contribution so I don't think that would prevent me from weighing in on this issue.

Who is the actual developer here that's being assessed with the impact fees, Friends of the Mayville Public Library, Inc? I should probably know this, but are they financing the construction of the building and then gifting the building to the City of Mayville when it's completed? The parcel itself is already owned by the City, so the impact fees would have to be assessed against the developer and not the owner of the parcel.

Also, can you send me a copy of the schedule of impact fees? The ordinance says it is on file with the City Clerk, so I can call Anie, but I assumed you would also have a copy.

I do not see anything in Sections 355-19 to 355-21 of the City Code that would allow the City to reduce the amount of impact fees just because the developer is not operating a for-profit enterprise. Therefore, I would take a look at the following provisions in Wis. Stat. s. 66.0617, the statute that authorizes these impact fees:

(6) STANDARDS FOR IMPACT FEES. Impact fees imposed by an ordinance enacted under this section:

(a) Shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.

(am) May not include amounts for an increase in service capacity greater than the capacity necessary to serve the development for which the fee is imposed.

(b) May not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality. **(c) Shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded or improved public facilities.**

(d) Shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under ch. 236 or any other items of value.

(e) Shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.

(f) May not include amounts necessary to address existing deficiencies in public facilities.

(fm) May not include expenses for operation or maintenance of a public facility

(g) Except as provided under this paragraph, shall be payable by the developer or the property owner to the municipality in full upon the issuance of a building permit by the municipality. Except as provided in this paragraph, if the total amount of impact fees due for a development will be more than \$75,000, a developer may defer payment of the impact fees for a period of 4 years from the date of the issuance of the building permit or until 6 months before the municipality incurs the costs to construct, expand, or improve the public facilities related to the development for which the fee was imposed, whichever is earlier. If the developer elects to defer payment under this paragraph, the developer shall maintain in force a bond or irrevocable letter of credit in the amount of the unpaid fees executed in the name of the municipality. A developer may not defer payment of impact fees for projects that have been previously approved.

I have highlighted subsections (a), (b) and (d) as I think those are the most relevant. Subsections (a) and (b) require that impact fees must “bear a rational relationship” to the actual cost of new capital improvements to the water and sewer utilities and must be “based upon actual capital costs or reasonable estimates of capital costs” for such facilities. That suggests that impact fees cannot be reduced if doing so would result in the impact fees not bearing a rational relationship to, and being based upon, actual capital costs or reasonable estimates of capital costs for water or sewer utilities. However, subsection (d) does state that impact fees may be reduced “to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under ch. 236 or any other items of value” (emphasis added).

If I’m remembering correctly that the library building is going to be donated to the City, the question here is likely whether that donation would be an “item of value” that would enable the City to reduce the amount of the impact fees based on the value of the donation. There does not appear to be any published case law defining “items of value” under this statute. I would also want to know whether the amount of the reduction in impact fees in order to “compensate” the developer is discretionary, or if the City would have to grant the developer a dollar-for-dollar reduction in the amount of the impact fees based on the dollar value of the building being donated to the City. That is not defined in the statute and there also does not appear to be any case law interpreting that language.

I can do a little more research if necessary and see if I can come up with anything further on it. Given these considerations, you may wish to place the item on the agenda for a Water/Wastewater Commission meeting.

The last item I’ll point out is that the City Code does authorize a procedure to appeal the amount of an impact fee imposed as a condition of a permit for a new water meter or change in water meter size. Specifically, subsection F. of City Code Section 355-20 provides: “The payment of an impact fee imposed under this section as a condition of a permit for a new water meter or a change in water meter size may be contested as to the amount, collection or use of the impact fee to the Common Council, provided that the applicant files a written notice of appeal in the City Clerk’s office

within 15 days of the approval by the Building Inspector of an application for a new water meter or a change in water meter size upon which the impact fee is imposed." The Notice of Appeal of Impact Fee is supposed to list the applicant's name, address and telephone number, the legal description of the property, and the basis for the appeal. *Id.* The City Clerk then schedules an appeal hearing before the Common Council "at a regular meeting as soon as reasonably practicable under the circumstances..." *Id.* I don't know if the library board would decide to appeal the amount of impact fee conditioned upon receiving a permit for a new water meter or not, but if they do, this is the procedure they would have to use.

Please contact me with any further questions or concerns.

Thank you,

Nolan T. Franti

Attorney
MADDEN LAW GROUP, S.C.
116 S. Main Street
Mayville, WI 53050
Telephone: 920-387-2300
Fax: 920-387-4428
nfranti@getmadden.com
www.getmadden.com

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From: Courtney Steger <csteger@mayvillecity.com>
Sent: Monday, May 22, 2023 2:42 PM
To: Nolan Franti <nfranti@getmadden.com>
Subject: Impact and Connection Fees

Hi Nolan,

I have another one for you. I bounced this off the PSC, but impact and connection fees are unregulated by that agency because municipalities impose their own fees and fee schedules.

We have a schedule of fees for impact and connection when a new building hooks up to either system. I'm sure you may have dealt with this when Kekoskee and Leroy hooked up to the system. We calculated the fees to about \$22,000 for one time impact and connection by the standard schedules. The libraries stance is that they do not generate revenue and this is a large amount. They are looking for a reduction in fees. I can take this to water/wastewater commission, but I don't know if they can legally reduce fees for a public building. Although sewer is unregulated by the PSC, I still have the thought that we may run into some issues if fees are not fair and equitable to all rate payors. We also have the issue that fees imposed are to cover capital costs associated with a new facility.

Hopefully that makes some sense. I can certainly take this to the commission for discussion or if that is not advisable I can charge as indicated by schedule.

Thanks,

City of Mayville Connection Fees

Type of Development REU Conversion Units of Development Unit Fee

Residential

Single Family	1.000 per home	\$	1240.00
Duplex or 3 Family	0.840 per side or unit	\$	1041.60
Apartments	0.530 per unit	\$	657.20
Condominium	0.530 per unit	\$	657.20
Senior Housing	0.360 per unit	\$	446.40
Mobile Home	1.000 per home	\$	1240.00

Institutional

CBRF	0.250 per bed	\$	310.00
Church	1.000	\$	1240.00
Hospital	0.750 per bed	\$	930.00
Nursing Home	0.400 per bed	\$	496.00
Schools			
w/o meals and showers	0.040 per student	\$	49.60
with meals	0.060 per student	\$	74.40
with showers	0.060 per student	\$	74.40
with meals & showers	0.080 per student	\$	99.20

Commercial

Auto Repair	1.000	\$	1240.00
Bar	0.025 per bar seat	\$	31.00
Beauty Parlor	0.400 per station	\$	496.00
Bowling Alley	0.330 per lane	\$	409.20
with bar	0.600 per lane	\$	744.00
Car Wash			
automatic	10.000 per store	\$	12400.00
self serve	0.500 per stall	\$	620.00
Convenience Store	2.500 per store	\$	3100.00
Dentist	0.300 per staff	\$	372.00
Doctor	0.300 per staff	\$	372.00
Funeral Home	1.000 per store	\$	1240.00
Greenhouse	1.000 per store	\$	1240.00
Hotel/Motel	0.250 per room	\$	310.00
Laundromat	1.000 per washing machine	\$	1240.00
Restaurant	0.080 per seat	\$	99.20
24 hour	0.060 per seat	\$	74.40
Banquet Hall	0.050 per seat	\$	62.00
Drive In	0.040 per seat	\$	49.60
With Bar	0.100 per seat	\$	124.00
Retail Store	0.300 per 100 sq. ft.	\$	409.20
Service Station			
w/o car wash	1.000 per store	\$	1240.00
Shopping Center	0.250 per 100 sq. ft.	\$	310.00
Small Business, Offices	0.330 per 100 sq. ft.	\$	409.20
Supermarket	0.250 per 100 sq. ft.	\$	310.00

Industrial

Manufacturing			
domestic waste	0.08 per employee	\$	99.2
process waste	to be determined 1 Unit per 0.63 lb. loading over 0.5 pounds		

Residential Meter Multiplier for Industry

1 inch meter	1.2 x 2 x \$1240.00 =	\$	2976
1 1/4 inch meter	1.35 x 2 x \$1240.00 =	\$	3348
1 1/2 inch meter	1.51 x 2 x \$1240.00 =	\$	3744.8
2 inch meter	1.89 x 2 x \$1240.00 =	\$	4687.2
2 1/2 inch meter	2.47 x 2 x \$1240.00 =	\$	6125.6
3 inch meter	2.79 x 2 x \$1240.00 =	\$	6919.2
4 inch meter	4.07 x 2 x \$1240.00 =	\$	10093.6
6 inch meter	7.26 x 2 x \$1240.00 =	\$	18004.8
8 inch meter	11.1 x 2 x \$1240.00 =	\$	27528
10 inch meter	16.22 x 2 x \$1240.00 =	\$	40225.6
12 inch meter	21.33 x 2 x \$1240.00 =	\$	52898.4

May 15, 2001

Mayville Parks & Recreation Department
15 S School St
Mayville, WI 53050

Attn: Mike Kurutz

In October 2000, you requested information on water/wastewater connection fees for the TAG Center; you also inquired in regards to reduction or forgiveness of those connection fees.

Since there was no comparable type facility in the connection fee rate schedule I contacted Virchow Krause, our auditor, to calculate an estimated connection fee.

The average Mayville residence uses 4,340 gallons per month. The original aquatic center estimate use 374,000 gallons per month or the equivalent of 86.18 residences. The 5-11-01 projected use as per Paul Janssen is 143,300 gallons per month or 33.03 residential equivalence units. This projection has significantly reduced the connection fee for the TAG Center.

Original 2001 TAG Center estimate - $\$925 * 86.18 = \mathbf{\$79,712.00}$

2001 TAG Center connection fee based on 5-11-01 use projection - $\$925 * 33.03 = \mathbf{\$30,552.75}$

I check into a reduced connection fee rate or forgiveness of the fee completely. PSC 185.15 States that no Utility shall provide water service free or at a different rate than provided for in its rates.

The connection fee for the TAG Center is \$30,552.75, and is due when the building permit is issued.

PAGE 2 TAG CENTER CONNECTION FEE

I have enclosed the following:

1. Usage estimated from Paul Janssen to Mike Kurutz
2. Computation of Connection Charge dated, 5/14/01
3. PSC 185.15

Sincerely,

Ronald A. Wellner
Director of Utilities

cc: Mary Kay Vogel – Building Inspector
Mayville Utilities Commission