

# Village of New Haven Audit Results March 31, 2026



PRESENTED BY

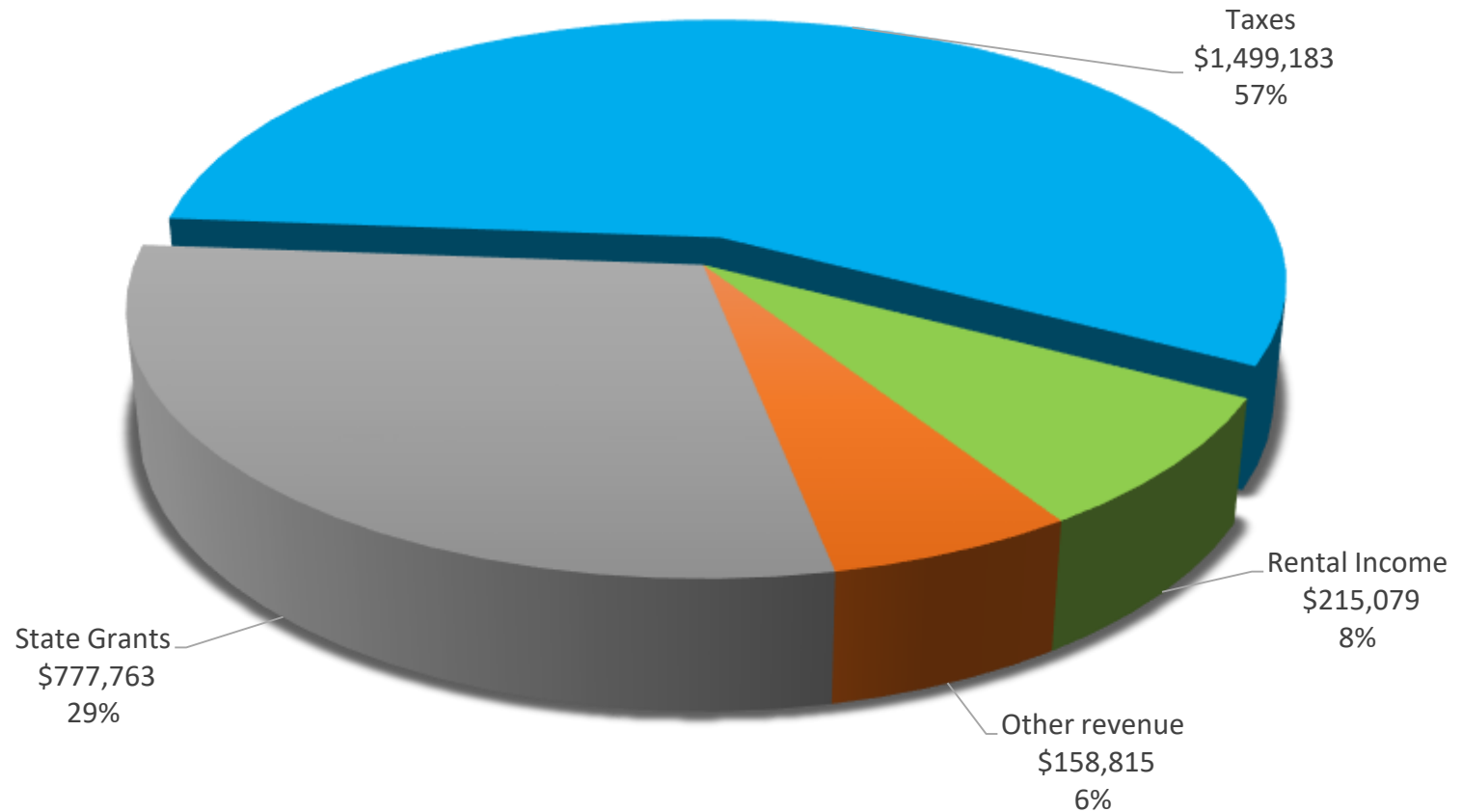
Michael L. Rolka  
CPA, CGFM

October 13, 2026

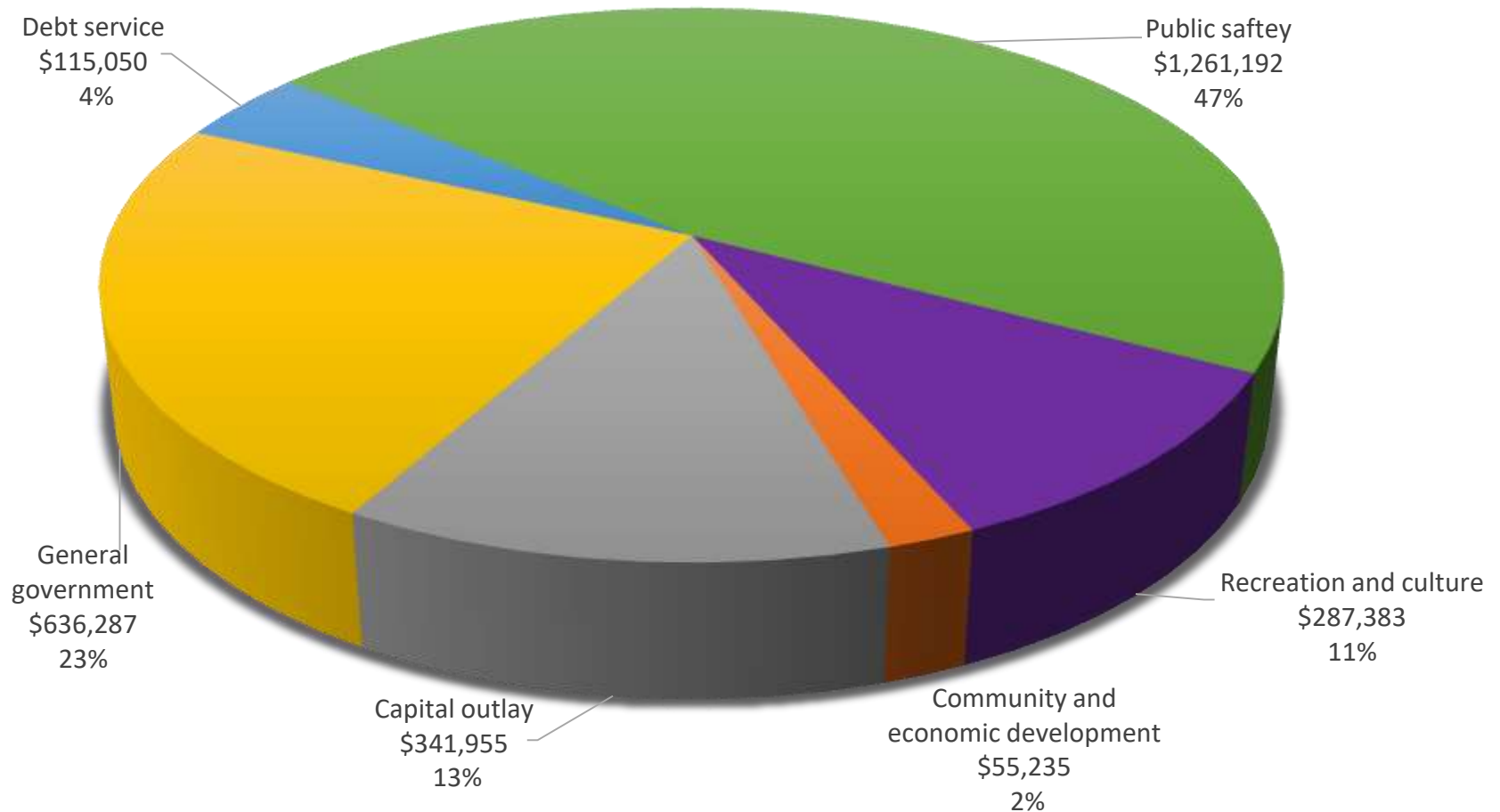
# Audit Opinion

- Unmodified Opinion
  - ***Present Fairly***
  - ***In All Material Respects***
  - ***Financial Position***
- Can Only Be Issued By A Licensed CPA Firm
- Highest Level Of Assurance
- Management's Responsibility
- Auditors Responsibility

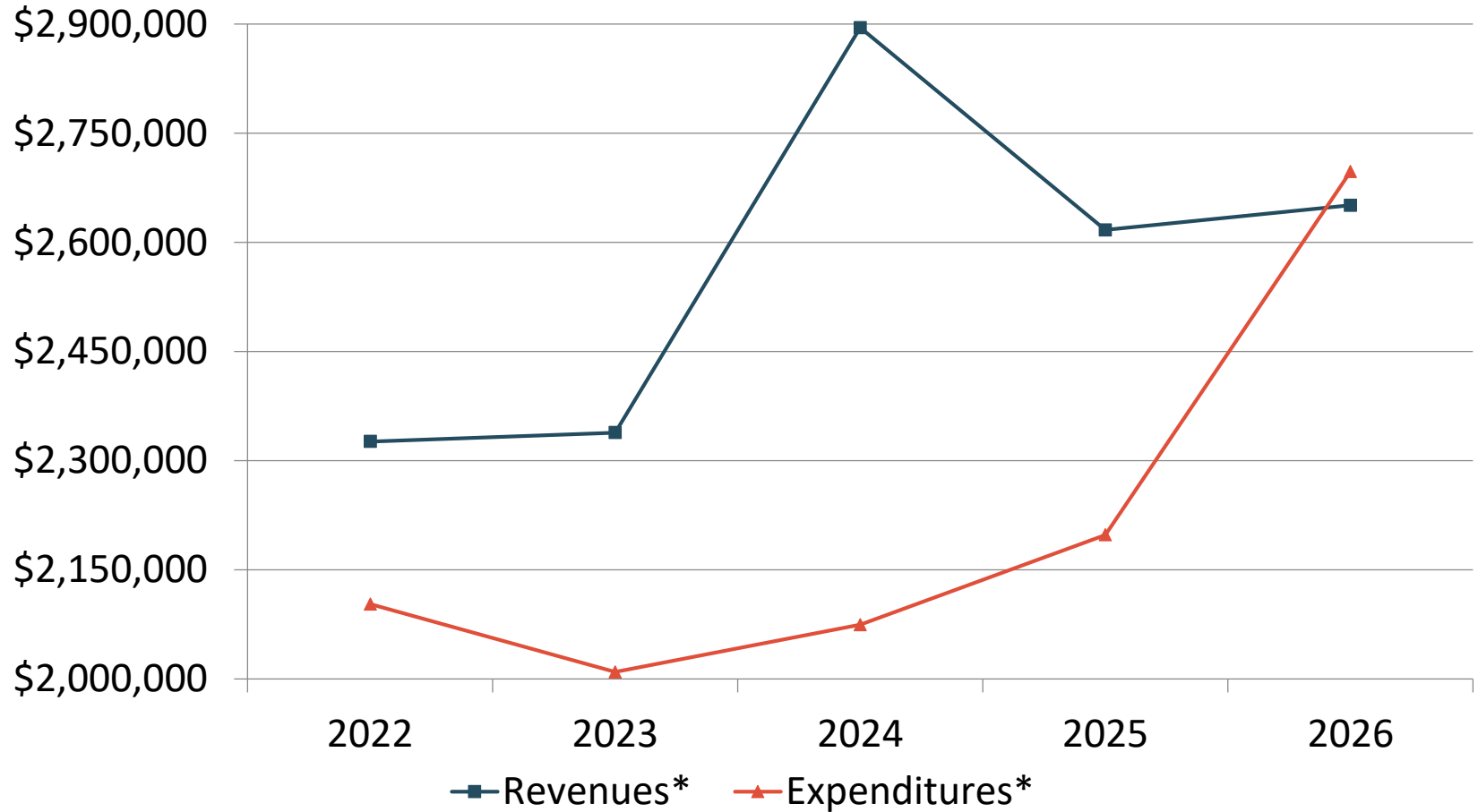
# General Fund Revenue - 2026



# General Fund Expenditures - 2026

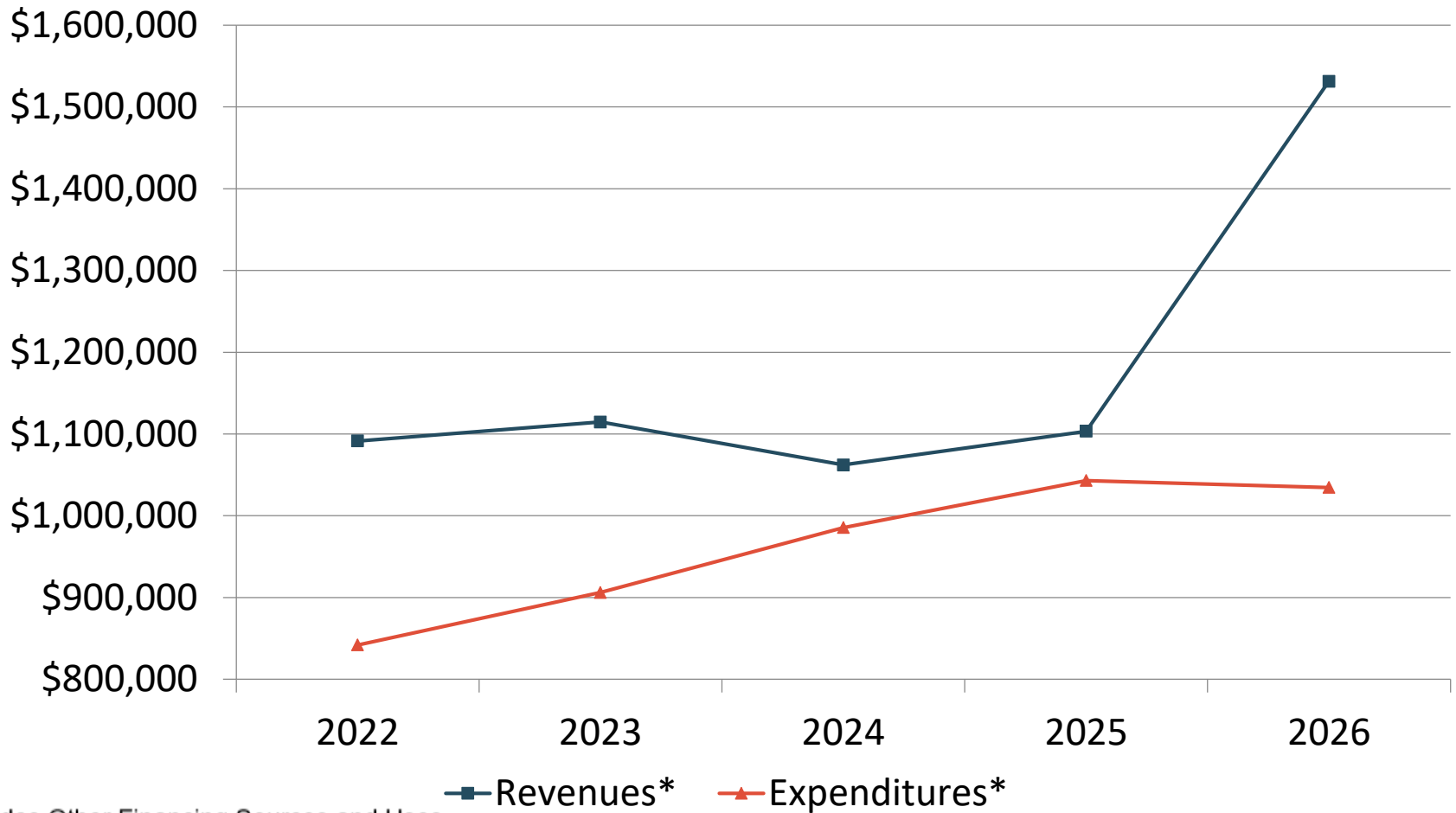


# General Fund Revenues and Expenditures



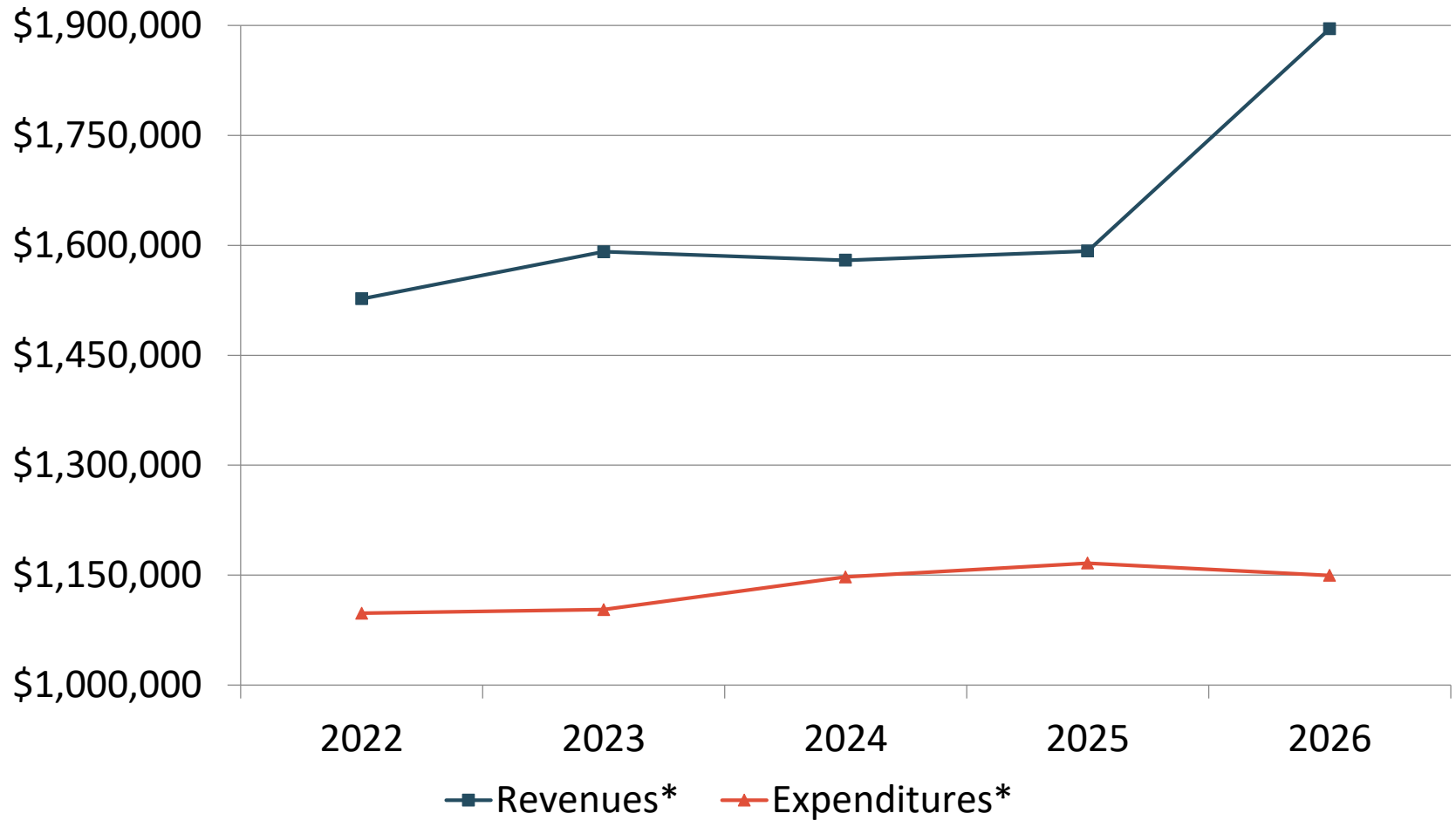
\*Includes Other Financing Sources and Uses

# Water Operations



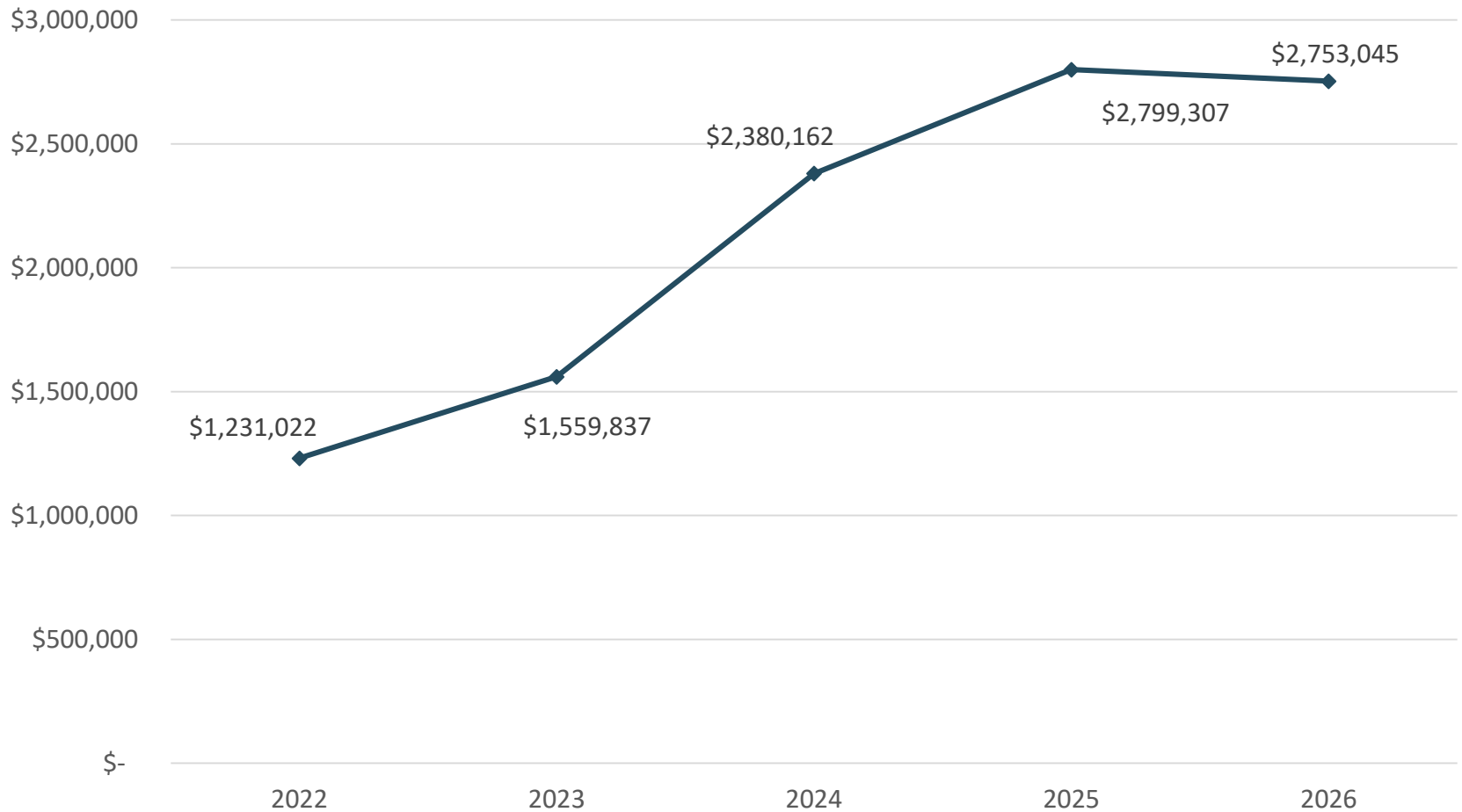
\*Includes Other Financing Sources and Uses

# Sewer Operations

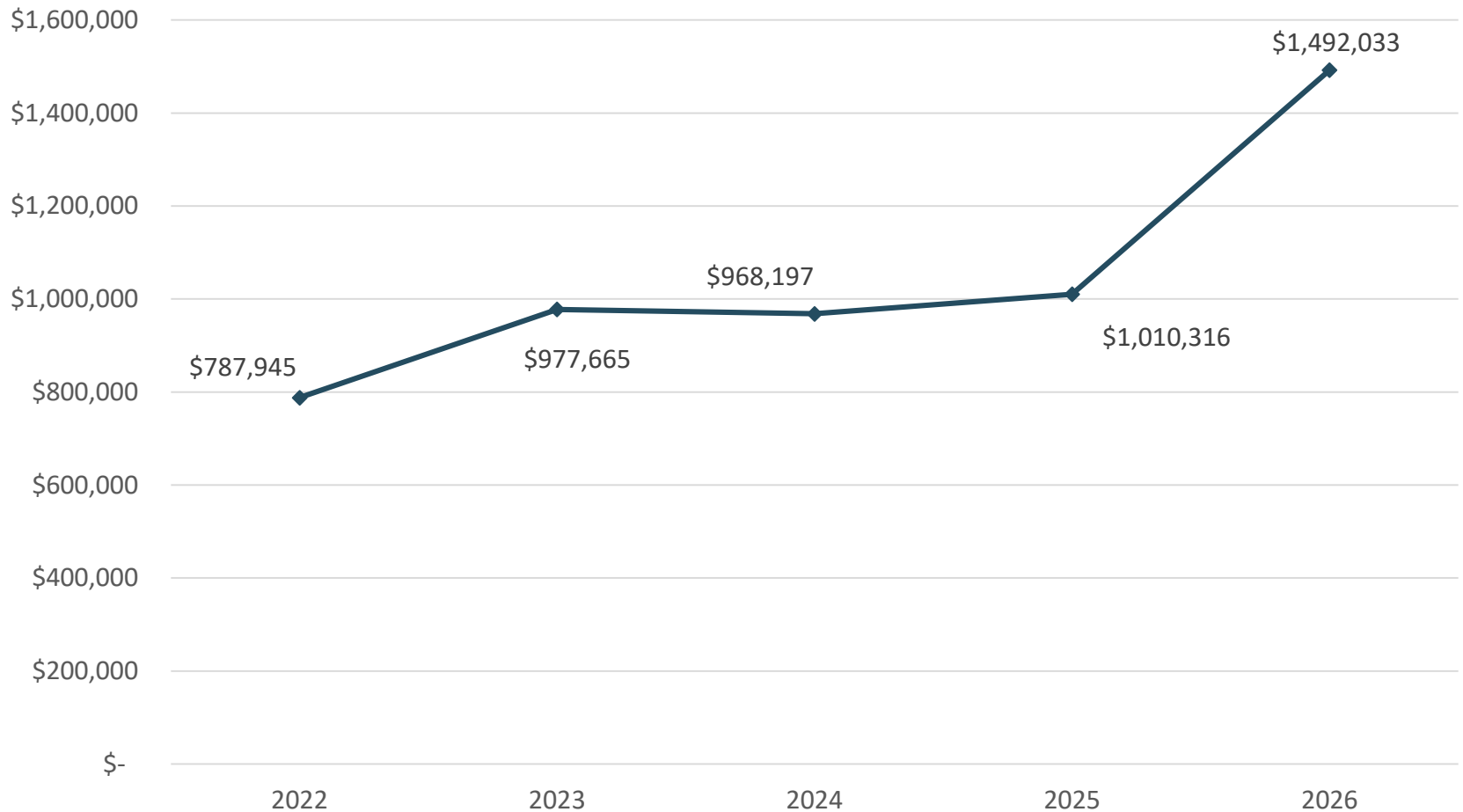


\*Includes Other Financing Sources and Uses

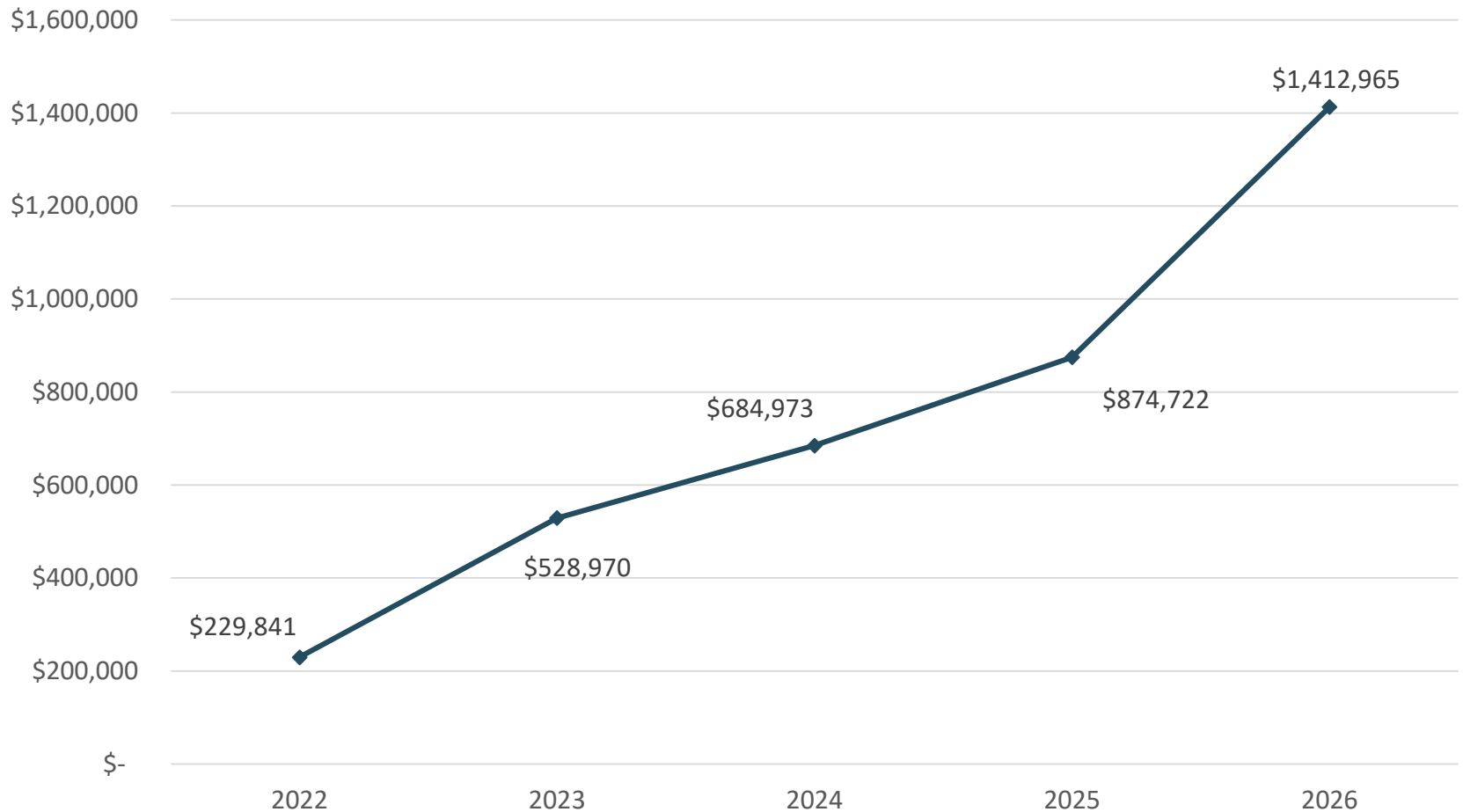
# General Fund - Fund Balance



# Water Fund - Unrestricted Net Position



# Sewer Fund - Unrestricted Net Position



# Communications Letter

- Letter to Village Council
- New Standard – GASB 102
- Significant Estimates
  - Useful Lives Of Capital Assets
  - Right of Use Assets and Lease Liabilities
  - Total OPEB Liability
- Audit finding 2026-001 – Material Weakness and Noncompliance – Audit Adjustments

# Questions?

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