



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

Phone: (608) 437-6884 Fax: (608) 437-3190

Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

UTILITY COMMISSION AGENDA Tuesday, June 9, 2026 at 5:30 PM

Municipal Building Board Room
138 E. Main Street
Mount Horeb, WI

- 1) Call to order
 - a. Roll Call
- 2) Public Comments on Non-Agenda Items*
- 3) Consent Agenda
 - a. Consideration of May 12, 2026 Meeting Minutes
- 4) Agenda Items
 - a. 2025 Utility Audit Presentation by Baker Tilly
 - b. Consider Bank Account Information & Check Registers for May 2026
 - c. Electric Superintendent Report
 - d. Water Superintendent Report
 - e. Wastewater Superintendent Report
 - f. Resolution 2026-10 Adopting the Compliance Maintenance Annual Report (CMAR Report Year 2025)
 - g. Consider Proposal to Update Village Utility Office Hours
- 5) Meeting adjournment.

***Public Comment Policy**

Members of the public are invited to speak at meetings of all Mount Horeb Public Bodies. To comment, please complete a Public Comment Form at the Meeting Room entrance and submit it to staff before the meeting begins. Comments are limited to **three minutes**, must be made from the podium, and the speaker must return to the audience after speaking.

- **Non-agenda item comments** are heard at the start of the meeting. Public Body members and staff will not engage in discussion during public comment but may consider topics for future agendas.
- **Agenda item comments** are heard during the relevant item, after the proposers or staff present the item and before Public Body discussion. All public comments on the item will be heard before any discussion by the Public Body.

Members of the public will only be allowed to speak outside these public comment times if they are invited by the meeting chair to share additional information requested by the Public Body. If so invited to speak, the member of the public must do so from the podium.

Written comments are also welcome. Written comments shall include the name and address of the submitter and should be submitted to the Deputy Treasurer/Governance Coordinator by email at niki.erickson@mounthorebwi.info (subject line: *Public Comment Request-Name of Public Body*) or delivered by to the Village at: 138 E Main Street, Mount Horeb WI, 53572, ATTN *Public Comment Request-Name of Public Body*.

UPON REASONABLE NOTICE, EFFORTS WILL BE MADE TO ACCOMMODATE THE NEEDS OF DISABLED INDIVIDUALS THROUGH APPROPRIATE AIDS AND SERVICES. FOR INFORMATION OR TO REQUEST THIS SERVICE, CONTACT ALYSSA GAFFNEY, CLERK, AT 138 E MAIN STREET, MOUNT HOREB, WI (608) 437-9404.



VILLAGE OF MOUNT HOREB

E. Main Street

Mount Horeb, WI 53572

Phone: (608) 437-6884 Fax: (608) 437-3190

Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

UTILITY COMMISSION AGENDA
Tuesday, May 12, 2026 at 5:30 PM

DRAFT MEETING MINUTES

- 1) Call to order
The Utility Commission met on the above date in the Board Room of the Municipal Building, 138 E. Main Street, Mount Horeb, WI. Commission President Temby called the meeting to order at 5:30pm.
 - a. Roll Call
Present were Board Trustees Time White, and Michelle Kelley, Commission members Jack Temby, Ed Glover, Micke McNall, Ken Scott, and Teri Vierima. Also present were Interim Village Administrator Jon Hochkammer and Finance Director/Treasurer Denise Schwenn.
- 2) Public Comments on Non-Agenda Items*
None.
- 3) Consent Agenda
Scott moved, White seconded a motion to approve the meeting minutes of February 10, 2026. Motion carried.
 - a. Consideration of February 10, 2026 Meeting Minutes
- 4) Agenda Items
 - a. Staff Presentation on Governance & Professional Standards Training
Interim Administrator Jon Hochkammer provided the Presentation on Governance & Professional Standards Training, followed by questions and a brief discussion.
 - b. Consider Bank Account Information & Check Registers for February, March, April 2026
McNall moved, Vierima seconded a motion to approve the February, March, and April 2026 bank account information and check registers. Motion carried.
 - c. Electric Superintendent Reports for February, March, April 2026
Electric Superintendent Schmitz reviewed department reports for February, March, and April 2026.
 - d. Water Superintendent Reports for February, March, April 2026

Water Superintendent Brian Schult reviewed department reports for February, March, and April 2026.

- e. Wastewater Superintendent Reports for February, March, April 2026
Wastewater Superintendent Mike Brace reviewed department reports for February, March, and April 2026.

5) Meeting adjournment.

There being no further business before the Commission; Vierima moved, White seconded a motion to adjourn the meeting at 6:48pm. Motion carried.

Minutes submitted by Denise Schwenn, Finance Director/Treasurer

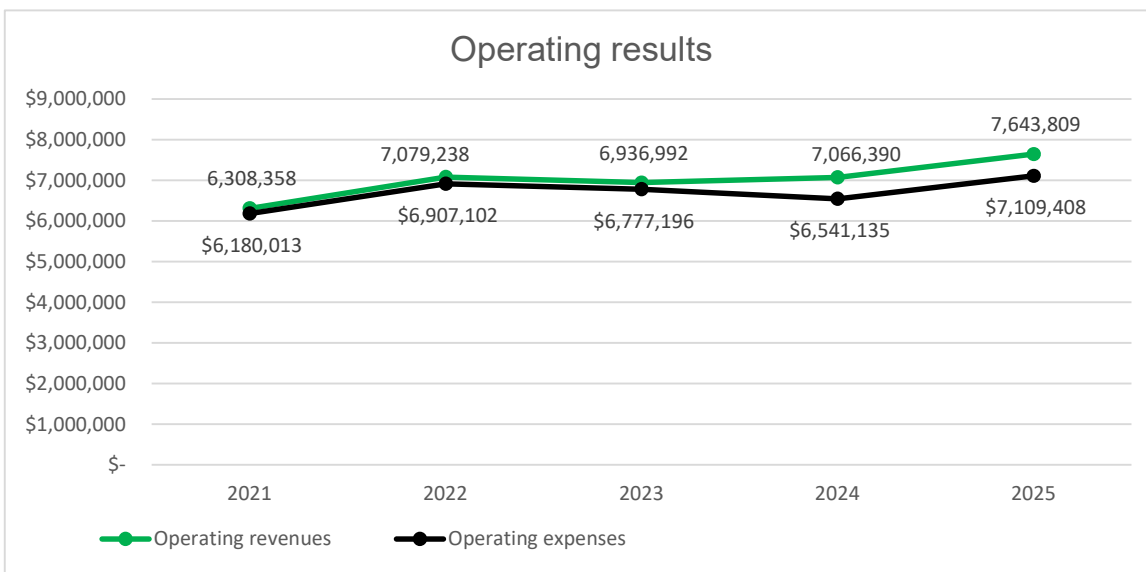


Mount Horeb Utilities

Electric Utility Results

	2023	2024	2025
Actual Rate of Return	2.10%	4.92%	4.30%
Authorized Rate of Return	6.00%	6.00%	6.00%

Current rates effective July 2023.



Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	\$ 722,101	\$ 453,633	\$ 145,214	\$ -	\$ 832,189
Months on hand	1.37	0.77	0.25	0.00	1.31
Including due from the Village				\$ 479,153	
Months on hand				0.81	

Debt Coverage

	2021	2022	2023	2024	2025
Actual	n/a	n/a	2.91	4.16	4.06
Required	n/a	1.25	1.25	1.25	1.25

Debt issued in 2022, no principal or interest payments made in 2022.

Investment in Capital



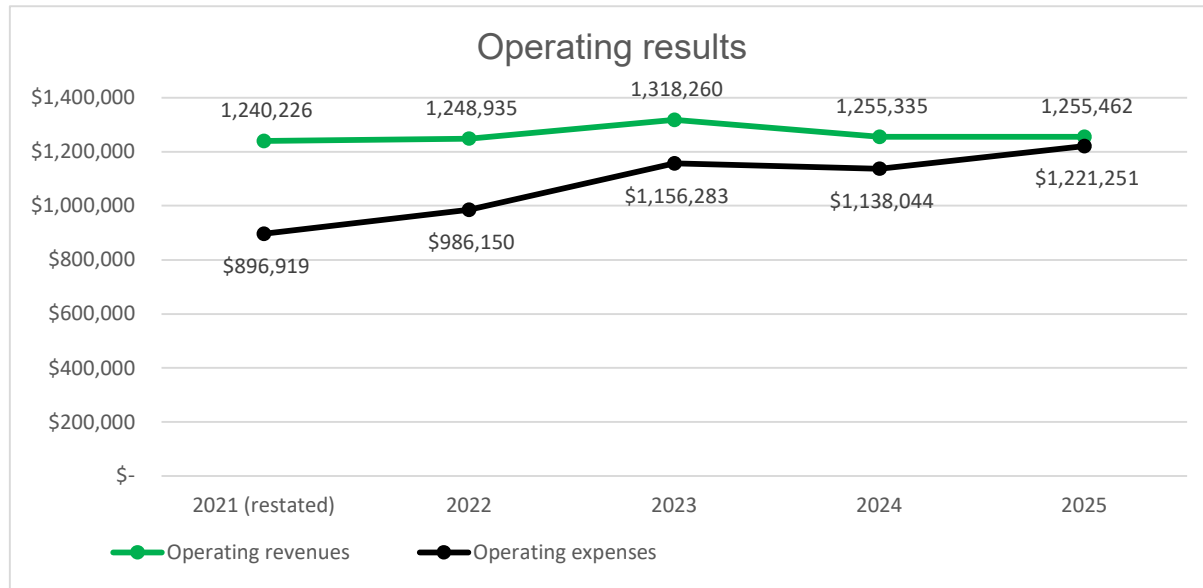


Mount Horeb Utilities

Water Utility Results

	2023	2024	2025
Actual Rate of Return	2.16%	1.92%	-0.36%
Authorized Rate of Return	5.25%	5.25%	5.25%

Current rates effective June 2016.



Unrestricted Reserves

	2021 (restated)	2022	2023	2024	2025
Year end balance	\$ 1,383,527	\$ (1,278,440)	\$ 1,382,302	\$ 314,953	\$ 831,990
Months on hand	13.39	-12.28	12.58	3.01	7.95
Including due from the Village				\$ 1,042,691	
Months on hand				9.97	

Debt Coverage

	2021 (restated)	2022	2023	2024	2025
Actual	4.27	4.13	5.67	2.20	1.77
Required	1.25	1.25	1.25	1.25	1.25

Investment in Capital

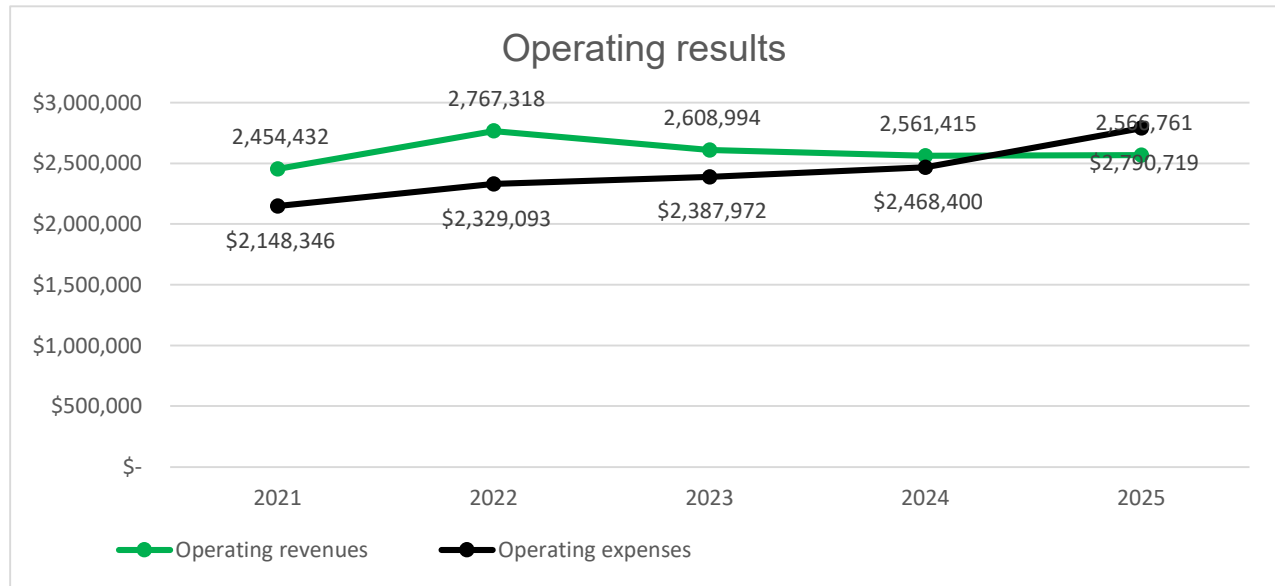




Mount Horeb Utilities

Sewer Utility Results

Current rates effective May 2018.



Unrestricted Reserves

	2021	2022	2023	2024	2025
Year end balance	\$ 1,940,712	\$ 1,481,542	\$ 1,296,356	\$ 1,416,212	\$ 1,012,403
Months on hand	9.49	6.42	5.96	6.63	4.73

Includes unrestricted accounts and amounts included in the depreciation account shown as an other asset on the statement of net position.

Debt Coverage

	2021	2022	2023	2024	2025
Actual	1.38	1.54	1.40	1.35	1.10
Required	1.10	1.10	1.10	1.10	1.10

Investment in Capital



Reporting and insights from 2025 audit:

Mount Horeb Utilities

December 31, 2025

Executive summary

June 1, 2026

Utility Commission
Mount Horeb Utilities
138 East Main Street
Mount Horeb, WI 53572

We have completed our audit of the financial statements of Mount Horeb Utilities (the Utility) for the year ended December 31, 2025, and have issued our report thereon dated June 1, 2026. 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 Mount Horeb 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, Principal: bethany.ryers@bakertilly.com or +1 (608) 240 2382

Sincerely,

Baker Tilly US, LLP



Bethany Ryers, CPA, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS. NONATTEST SERVICES ARE PROVIDED BY BAKER TILLY ADVISORY GROUP, LP.

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 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 Utility 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 auditors' 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 non-financial 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 and OPEB 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. For example, certain staff prepare bills and collect cash receipts. 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.

- **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.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

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 the 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 2025. 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
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
Lease receivable and related deferred inflow of resources	Present value calculation of future lease receipts based on assumptions made by management	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 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 attachments 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, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditors' 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

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

Audit committee resources

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator, and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing, and management and compliance services.



Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.



Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter



VILLAGE OF MOUNT HOREB

E. Main Street
Mount Horeb, WI 53572
Phone: (608) 437-6884 Fax: (608) 437-3190
Email: mhinfo@mounthorebwi.info Web: mounthorebwi.info

June 1, 2026

Baker Tilly US, LLP
4807 Innovate Ln
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of Mount Horeb Utilities as of December 31, 2025 and 2024 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 Mount Horeb Utilities results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America (GAAP). 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 October 9, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.
- 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 in accordance with accounting principles generally accepted in the United States of America U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.
- 7) 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.
- 8) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 9) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 10) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 11) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 12) Guarantees, whether written or oral, under which the Utility is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 13) 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.
- 14) 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.

- 15) 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.
- 16) 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.
- 17) 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.
- 18) 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

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 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) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 23) Mount Horeb Utilities 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.
- 24) 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.
- 25) 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.
- 26) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Denise Schwenn, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

- a) Financial statement preparation
- b) Adjusting journal entries
- c) Compiled regulatory reports

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

- 27) Mount Horeb 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.
- 28) Mount Horeb Utilities has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
- 30) Mount Horeb 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.
- 31) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 32) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 33) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
- 34) Tax-exempt bonds issued have retained their tax-exempt status.
- 35) We have appropriately disclosed Mount Horeb 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.

- 36) 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.
- 37) 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.
- 38) 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.
- 39) 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.
- 40) We have identified any leases or other contracts that are required to be reported as leases and are in agreement with the key assumptions used in the measurement of any lease assets, liabilities or deferred inflows of resources.
- 41) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as subscription-based IT arrangements.
- 42) We do not retain Commitment to Community funds locally and are not required to file with the PSCW.
- 43) 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.

- 44) We have evaluated the other-postemployment benefits provided by the Village and determined the impact to the financial statement is immaterial
- 45) We have evaluated our ongoing operations and determined there are no concentrations or constraints meeting the requirements for disclosure under GASB Statement No. 102.

Sincerely,

Mount Horeb Utilities

Signed: *Denise Schwenn, Treasurer*
Denise Schwenn, Finance Director/Treasurer

Signed: *Jon Hochkammer*
Jon Hochkammer, Interim Administrator

Client service team



Bethany Ryers, CPA
Principal

4807 Innovate Lane
Madison, Wisconsin 53707
United States

T +1 (608) 240 2382 | Madison
bethany.ryers@bakertilly.com



Kalie Williams
Senior Associate

4807 Innovate Lane
Madison, Wisconsin 53707
United States

T +1 (608) 240 2699 | Madison
kalie.williams@bakertilly.com

Accounting changes relevant to Mount Horeb Utilities

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvements	✓	12/31/26
104	Disclosure of certain capital assets		12/31/26
105	Subsequent events	✓	12/31/27

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

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

- (a) Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.
- (b) Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Updated guidance for the financial reporting of subsequent events

GASB Statement No. 105, *Subsequent Events, which supersedes GASB Statement No. 56*, is intended to enhance consistency in the application of requirements for subsequent events.

The Statement defines subsequent events as transactions or other events that occur after year end but before the date the financial statements are available to be issued. The date the financial statements are available to be issued is the date at which (a) the financial statements are complete in a form and format that complies with generally accepted accounting principles (GAAP) and (b) approvals necessary for issuance have been obtained, or typically the opinion date. The definition of subsequent events in this Statement modifies the subsequent events time frame throughout the GASB literature.

The Statement also clarifies:

- The different types of subsequent events (recognized and nonrecognized events)
- When note disclosures are required
- The information that should be included in those note disclosures

Material corrected misstatements

Mount Horeb Utilities

Year End: December 31, 2025
 Normal adjusting journal entries
 Date: 1/1/2025 To 12/31/2025

Completed by	In-Charge	Technical Dir	Partner Review
	KW25224 4/14/2026		BR10327 5/1/2026

310

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A01	12/31/2025	ACCUM DEPRECIATION CLEARING	910-111100-000 MHEU	U.204		516,000.00			
A01	12/31/2025	ACCUM DEPRECIATION - CIAC	910-111109-000 MHEU	U.204		102,000.00			
A01	12/31/2025	STRUCTURES & IMPROVE-ACC DEPR	910-136100-100 MHEU	U.204			1,613.00		
A01	12/31/2025	STATION EQUIP-ACC DEPREC	910-136200-100 MHEU	U.204			126,324.00		
A01	12/31/2025	POLES, TOWERS & FIXT-ACC DEPR	910-136400-100 MHEU	U.204			28,475.00		
A01	12/31/2025	POLES, TOWERS&FIX-CIAC ACC DEP	910-136409-100 MHEU	U.204			7,770.00		
A01	12/31/2025	OVERHEAD CONDUCTORS-ACC DEPR	910-136500-100 MHEU	U.204			43,320.00		
A01	12/31/2025	OVERHD CONDCTRS-CIAC ACC DEPR	910-136509-100 MHEU	U.204			7,731.00		
A01	12/31/2025	UNDERGRND CONDUIT-ACC DEPR	910-136600-100 MHEU	U.204			37,529.00		
A01	12/31/2025	UNDERGRND CONDTR-CIAC ACC DEP	910-136609-100 MHEU	U.204			18,726.00		
A01	12/31/2025	UNDERGRND CONDCTRS-ACC DEPR	910-136700-100 MHEU	U.204			81,316.00		
A01	12/31/2025	UNDERGRND CONDCTRS-CIAC ACC D	910-136709-100 MHEU	U.204			49,172.00		
A01	12/31/2025	LINE TRANSFORMERS-ACC DEPREC	910-136800-100 MHEU	U.204			81,402.00		
A01	12/31/2025	LINE TRANSFRMRS-CIAC ACC DEPR	910-136809-100 MHEU	U.204			3,113.00		
A01	12/31/2025	SERVICES-ACC DEPREC	910-136900-100 MHEU	U.204			67,479.00		
A01	12/31/2025	SERVICES-CIAC ACC DEPREC	910-136909-100 MHEU	U.204			6,648.00		
A01	12/31/2025	CUSTOMER METERS-ACC DEPREC	910-137000-100 MHEU	U.204			13,700.00		
A01	12/31/2025	CUSTOMER METERS-CIAC ACC DEPR	910-137009-100 MHEU	U.204			4,156.00		
A01	12/31/2025	YARD LIGHTING-ACC DEPREC	910-137100-100 MHEU	U.204			117.00		
A01	12/31/2025	YARD LIGHTING - CIAC ACC DEPR	910-137109-100 MHEU	U.204			6.00		
A01	12/31/2025	STREET LIGHTING-ACC DEPREC	910-137300-100 MHEU	U.204			28,654.00		
A01	12/31/2025	STREET LIGHTING-CIAC ACC DEPR	910-137309-100 MHEU	U.204			7,517.00		
A01	12/31/2025	GENERAL PLANT STRCTRS-ACC DEPR	910-139000-100 MHEU	U.204			37,278.00		
A01	12/31/2025	GENERAL PLANT-CIAC ACC DEPREC	910-139009-100 MHEU	U.204			382.00		
A01	12/31/2025	TRANSPORTATION EQ-ACC DEPREC	910-139200-100 MHEU	U.204			99,762.00		
A01	12/31/2025	POWER OPERATED EQ-ACC DEPREC	910-139600-100 MHEU	U.204			26,103.00		
A01	12/31/2025	COMMUNICATION EQ-ACC DEPREC	910-139700-100 MHEU	U.204			5,188.00		
A01	12/31/2025	ELECTRIC DEPRECIATION EXPENSE	910-540300-500 MHEU	U.204		22,796.00			
A01	12/31/2025	ELECTRIC DEPRECIATION EXPENSE-	910-540310-500 MHEU	U.204		3,221.00			
A01	12/31/2025	ELECTRIC TRANSPORTATION EXPENS	910-593300-300 MHEU	U.204		139,464.00			
To record electric depreciation expense and allocate among all accumulated depreciation accounts.									Recurring
A02	12/31/2025	UNAPPROPRIATED EARNED SURPLUS	910-321610-000 MHEU	QQ.101		762.00			
A02	12/31/2025	ELECTRIC MISCELLANEOUS GENERAL	910-593000-300 MHEU	QQ.101			762.00		
A02	12/31/2025	UNAPPROPRIATED EARNED SURPLUS	920-321600-000 MHWU	QQ.101			332.00		
A02	12/31/2025	WATER MISCELLANEOUS GENERAL EX	920-593000-300 MHWU	QQ.101		332.00			
A02	12/31/2025	UNAPPROPRIATED EARNED SURPLUS	930-321610-000 MHSU	QQ.101			769.00		
A02	12/31/2025	SEWER MISCELLANEOUS GENERAL EX	930-585600-300 MHSU	QQ.101		769.00			
To adjust net position to agree to prior year financial statements.									
A03	12/31/2025	INTEREST ACCRUED ON BONDS	910-223700-000 MHEU	KK.101, K.103		1,148.00			
A03	12/31/2025	ELECTRIC INTEREST - LONG TERM	910-542700-620 MHEU	KK.101, K.103			1,148.00		
A03	12/31/2025	INTEREST ACCRUED ON BONDS	930-223700-000 MHSU	KK.101, K.103		5,315.00			
A03	12/31/2025	SEWER INTEREST - LONG TERM DEB	930-542700-620 MHSU	KK.101, K.103			5,315.00		
To record interest accrued on the 2022 revenue bonds.									✓
A04	12/31/2025	POLES, TOWERS & FIXTURES - CIA	910-136409-000 MHEU	CS.200			112.00		
A04	12/31/2025	UNDERGROUND CONDUCTORS - VILLA	910-136700-000 MHEU	CS.200		112.00			
To reclassify plant between utility financed and contributed for PSCW purposes.									
A05	12/31/2025	INTEREST ACCRUED ON BONDS	920-223700-000 MHWU	KK.102			5,301.00		
A05	12/31/2025	WATER INTEREST - LONG TERM DEB	920-542700-620 MHWU	KK.102		5,301.00			
To true up accrued interest for the water utility.									
A06	12/31/2025	LINE TRANSFORMERS - VILLAGE	910-136800-000 MHEU	U.204.3			8,880.00		
A06	12/31/2025	LINE TRANSFORMERS-ACC DEPREC	910-136800-100 MHEU	U.204.3		8,880.00			
A06	12/31/2025	CUSTOMER METERS - VILLAGE	910-137000-000 MHEU	U.204.3			1,357.00		
A06	12/31/2025	CUSTOMER METERS-ACC DEPREC	910-137000-100 MHEU	U.204.3		1,357.00			
To retire junked meters and transformers.									

Mount Horeb Utilities

Year End: December 31, 2025
 Normal adjusting journal entries
 Date: 1/1/2025 To 12/31/2025

Completed by	In-Charge	Technical Dir	Partner Review
	KW25224 4/14/2026		BR10327 5/1/2026

310-1

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A07	12/31/2025	STRUCTURES & IMPROVE-ACC DEPR	910-136100-100 MHEU	U.204.4		41,600.00			
A07	12/31/2025	STATION EQUIPMENT - VILLAGE	910-136200-000 MHEU	U.204.4			41,600.00		
To retire Wally Road regulators.									
A08	12/31/2025	CASH IN BANK-MCB CKG	910-113145-000 MHEU	U.204.4		20,882.42			
A08	12/31/2025	DISTRIB PLANT STRUCTURES & IMP	910-136100-000 MHEU	U.204.4			20,882.42		
A08	12/31/2025	CASH IN BANK-MCB CKG	920-113145-000 MHWU	U.204.4			20,882.42		
A08	12/31/2025	GENERAL PLANT STRUCTURES & IMP	920-139000-000 MHWU	U.204.4		20,882.42			
To allocate shed costs to water.									
A09	12/31/2025	DEBT SERVICE SPEC REDEMP FUND	920-112510-000 MHWU	B.101		34,097.00			
A09	12/31/2025	WATER RESERVE FUND	920-112800-000 MHWU	B.101			19,494.00		
A09	12/31/2025	GENERAL INVESTMENT-MCB	920-113142-000 MHWU	B.101			14,603.00		
To reclassify funds to meet debt service fund requirement and redemotion requirements. ✓									
A10	12/31/2025	DEBT SERVICE SPEC REDEMP FUND	910-112530-000 MHEU	B.101, B.102		71,635.00			
A10	12/31/2025	CONSTRUCTION FUND	910-112801-000 MHEU	B.101, B.102			1,287,048.00		
A10	12/31/2025	GENERAL INVESTMENT-MCB	910-113142-000 MHEU	B.101, B.102		1,287,048.00			
A10	12/31/2025	GENERAL INVESTMENT-MCB	910-113142-000 MHEU	B.101, B.102			71,635.00		
To adjust construction fund and redemption fund for electric revenue. ✓									
A11	12/31/2025	DEBT SERVICE SPEC REDEMP FUND	930-112500-000 MHSU	B.101			162,609.00		
A11	12/31/2025	GENERAL INVESTMENT-MCB	930-113142-000 MHSU	B.101		162,609.00			
To reclassify sewer funds to/from restricted based on requirements for the redemption account restricted per bond resolution.									
A12	12/31/2025	ACCUM DEPRECIATION	920-111100-000 MHWU	U.206.3		76,770.00			
A12	12/31/2025	ACCUM DEPRECIATION - CIAC	920-111109-000 MHWU	U.206.3	✓	69,580.00			
A12	12/31/2025	DISTRIBUTION MAINS	920-134300-000 MHWU	U.206.3			62,410.00		
A12	12/31/2025	DISTRIBUTION MAINS - CIAC	920-134309-000 MHWU	U.206.3			57,890.00		
A12	12/31/2025	SERVICES	920-134500-000 MHWU	U.206.3			9,180.00		
A12	12/31/2025	SERVICES - CIAC	920-134509-000 MHWU	U.206.3			8,520.00		
A12	12/31/2025	HYDRANTS	920-134800-000 MHWU	U.206.3			5,180.00		
A12	12/31/2025	HYDRANTS - CIAC	920-134809-000 MHWU	U.206.3			3,170.00		
To record retirements related to the water street project. ✓									
A13	12/31/2025	RECEIVABLE FROM SEWER	920-114580-000 MHWU	C.202		76,774.84			
A13	12/31/2025	OTHER WATER REVENUES	920-447420-000 MHWU	C.202			16,631.00		
A13	12/31/2025	WATER DEPRECIATION EXPENSE	920-540300-500 MHWU	C.202			37,444.00		
A13	12/31/2025	WATER TAXES - PAYROLL	920-540800-136 MHWU	C.202			9,243.50		
A13	12/31/2025	WATER MAINT OF METERS - LABOR	920-565300-111 MHWU	C.202			8,518.03		
A13	12/31/2025	WATER MAINTENANCE OF METERS EX	920-565300-300 MHWU	C.202			4,938.31		
A13	12/31/2025	PAYABLE TO WATER UTILITY	930-223360-000 MHSU	C.202			76,774.84		
A13	12/31/2025	SEWER METER EXPENSE	930-583000-300 MHSU	C.202		76,774.84			
Entry to record joint metering allocation.									
A14	12/31/2025	TAXES ACCRUED	910-223600-000 MHEU	C.201			12,018.00		
A14	12/31/2025	ELECTRIC TAX EQUIVALENT EXPENS	910-540820-536 MHEU	C.201		12,018.00			
A14	12/31/2025	TAXES ACCRUED	920-223600-000 MHWU	C.201			44,359.00		
A14	12/31/2025	WATER TAX EQUIVALENT EXPENSE	920-540820-536 MHWU	C.201		44,359.00			
To adjust the tax equivalent for electric and water.									
A15	12/31/2025	ACCUM DEPRECIATION	920-111100-000 MHWU	U.204			58,527.00		
A15	12/31/2025	ACCUM DEPRECIATION - CIAC	920-111109-000 MHWU	U.204			1,306.00		

Mount Horeb Utilities

Year End: December 31, 2025
 Normal adjusting journal entries
 Date: 1/1/2025 To 12/31/2025

Completed by	In-Charge	Technical Dir	Partner Review
	KW25224 4/14/2026		BR10327 5/1/2026

310-2

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A15	12/31/2025	WATER DEPRECIATION EXPENSE	920-540300-500 MHWU	U.204		58,527.00			
A15	12/31/2025	WATER DEPRECIATION EXPENSE-CIA	920-540310-500 MHWU	U.204		1,306.00			
To true up depreciation expense.									
A17	12/31/2025	UNBILLED CUSTOMER A/R	910-114210-000 MHEU	C.102.2			578,493.04		
A17	12/31/2025	RESIDENTIAL - VILLAGE	910-444000-000 MHEU	C.102.2		261,084.20			
A17	12/31/2025	RESIDENTIAL - RURAL	910-444100-000 MHEU	C.102.2		41,708.33			
A17	12/31/2025	COMMERCIAL GS - VILLAGE	910-444200-000 MHEU	C.102.2		67,150.05			
A17	12/31/2025	COMMERCIAL GS - RURAL	910-444210-000 MHEU	C.102.2		18,415.52			
A17	12/31/2025	SMALL POWER - VILLAGE	910-444220-000 MHEU	C.102.2		72,673.97			
A17	12/31/2025	SMALL POWER - RURAL	910-444230-000 MHEU	C.102.2		17,812.78			
A17	12/31/2025	LARGE POWER - VILLAGE	910-444300-000 MHEU	C.102.2		34,375.33			
A17	12/31/2025	LARGE POWER - RURAL	910-444310-000 MHEU	C.102.2		15,927.95			
A17	12/31/2025	INDUSTRIAL RURAL	910-444330-000 MHEU	C.102.2		17,147.85			
A17	12/31/2025	YARD LIGHTING - VILLAGE	910-444420-000 MHEU	C.102.2		9,850.14			
A17	12/31/2025	COMMERCIAL GS SEWER - VILLAGE	910-444800-000 MHEU	C.102.2		188.91			
A17	12/31/2025	COMMERCIAL GS SEWER - RURAL	910-444810-000 MHEU	C.102.2		440.90			
A17	12/31/2025	SMALL POWER - WATER UTILITY	910-444820-000 MHEU	C.102.2		2,006.75			
A17	12/31/2025	SMALL POWER - SEWER UTILITY	910-444830-000 MHEU	C.102.2		305.27			
A17	12/31/2025	FORFEITED DISCOUNTS/PENALTIES	910-445000-000 MHEU	C.102.2		9,063.30			
A17	12/31/2025	MISC SERVICE REVENUE - RECONN	910-445100-000 MHEU	C.102.2		8,690.69			
A17	12/31/2025	OTHER ELECTRIC REVENUE	910-445600-000 MHEU	C.102.2		1,651.10			
A17	12/31/2025	UNBILLED CUSTOMER A/R	920-114210-000 MHWU	C.102.2			95,894.33		
A17	12/31/2025	RESIDENTIAL WATER SALES	920-446110-000 MHWU	C.102.2		50,836.22			
A17	12/31/2025	COMMERCIAL WATER SALES	920-446120-000 MHWU	C.102.2		6,020.44			
A17	12/31/2025	PUBLIC AUTHORITIES SALES	920-446140-000 MHWU	C.102.2		1,527.00			
A17	12/31/2025	MULTI-FAMILY RESIDENTIAL SALES	920-446150-000 MHWU	C.102.2		3,072.62			
A17	12/31/2025	IRRIGATION WATER SALES	920-446160-000 MHWU	C.102.2		3,815.05			
A17	12/31/2025	PRIVATE FIRE PROTECTION SALES	920-446200-000 MHWU	C.102.2		1,469.00			
A17	12/31/2025	PUBLIC FIRE PROTECTION SALES	920-446300-000 MHWU	C.102.2		28,902.57			
A17	12/31/2025	FORFEITED DISCOUNTS/PENALTIES	920-447000-000 MHWU	C.102.2		251.43			
A17	12/31/2025	UNBILLED CUSTOMER A/R	930-114210-000 MHSU	C.102.2			206,640.00		
A17	12/31/2025	RESIDENTIAL REVENUES	930-462210-000 MHSU	C.102.2		172,113.23			
A17	12/31/2025	COMMERCIAL REVENUES	930-462220-000 MHSU	C.102.2		29,727.69			
A17	12/31/2025	PUBLIC AUTHORITIES REVENUES	930-462240-000 MHSU	C.102.2		4,235.95			
A17	12/31/2025	FORFEITED DISCOUNTS/PENALTIES	930-463100-000 MHSU	C.102.2		563.13			
Unbilled revenue was reversed twice, which net together. To properly reverse unbilled revenues.									
A18	12/31/2025	POWER OPERATED EQUIPMENT	910-139600-000 MHEU	U.204.1		201,744.00			
A18	12/31/2025	POWER OPERATED EQUIPMENT	910-139600-000 MHEU	U.204.1			83,163.00		
A18	12/31/2025	POWER OPERATED EQ-ACC DEPREC	910-139600-100 MHEU	U.204.1			63,404.00		
A18	12/31/2025	POWER OPERATED EQ-ACC DEPREC	910-139600-100 MHEU	U.204.1		83,163.00			
A18	12/31/2025	ELECTRIC TRANSPORTATION EXPENS	910-593300-300 MHEU	U.204.1			201,411.00		
A18	12/31/2025	ELECTRIC TRANSPORTATION EXPENS	910-593300-300 MHEU	U.204.1		63,071.00			
To capitalize the the purchase of a bucket truck and retire the sold truck.									
A19	12/31/2025	CUSTOMER ACCTS RECEIVABLE	910-114200-000 MHEU	C.102.3		25,797.14			
A19	12/31/2025	UNBILLED CUSTOMER A/R	910-114210-000 MHEU	C.102.3			25,797.14		
A19	12/31/2025	UNBILLED CUSTOMER A/R	910-114210-000 MHEU	C.102.3			46,160.27		
A19	12/31/2025	PAYABLE TO MUNI - GR	910-223300-000 MHEU	C.102.3		46,160.27			
A19	12/31/2025	CUSTOMER ACCTS RECEIVABLE	920-114200-000 MHWU	C.102.3			2,700.28		
A19	12/31/2025	UNBILLED CUSTOMER A/R	920-114210-000 MHWU	C.102.3		2,700.28			
A19	12/31/2025	CUSTOMER ACCTS RECEIVABLE	930-114200-000 MHSU	C.102.3			5,075.42		
A19	12/31/2025	UNBILLED CUSTOMER A/R	930-114210-000 MHSU	C.102.3		5,075.42			
To record unbilled AR to the correct receivable account.									
A20	12/31/2025	NET PENSION ASSET	910-117600-000 MHEU	EE.202			2,778.00		
A20	12/31/2025	DEFERRED OUTFLOWS-PENSION	910-118610-000 MHEU	EE.202			202,998.00		
A20	12/31/2025	DEFERRED INFLOWS-PENSION	910-225320-000 MHEU	EE.202		183,568.00			
A20	12/31/2025	ELECTRIC PENSIONS & BENEFITS-G	910-592600-136 MHEU	EE.202		22,208.00			
A20	12/31/2025	NET PENSION ASSET	920-117600-000 MHWU	EE.202			980.00		
A20	12/31/2025	DEFERRED OUTFLOWS-PENSION	920-118610-000 MHWU	EE.202			87,090.00		
A20	12/31/2025	DEFERRED INFLOWS-PENSION	920-225320-000 MHWU	EE.202		72,354.00			

Mount Horeb Utilities

Year End: December 31, 2025
 Normal adjusting journal entries
 Date: 1/1/2025 To 12/31/2025

Completed by	In-Charge	Technical Dir	Partner Review
	KW25224 4/14/2026		BR10327 5/1/2026

310-3

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A20	12/31/2025	WATER PENSIONS & BENEFITS-GASB	920-592600-136 MHWU	EE.202		15,716.00			
A20	12/31/2025	DEFERRED OUTFLOWS-PENSION	930-118610-000 MHSU	EE.202			138,232.00		
A20	12/31/2025	DEFERRED INFLOWS-PENSION	930-225320-000 MHSU	EE.202		120,839.00			
A20	12/31/2025	DEFERRED INFLOWS-LEASES	930-225330-000 MHSU	EE.202			3,204.00		
A20	12/31/2025	SEWER PENSIONS & BENEFITS-GASB	930-585400-136 MHSU	EE.202		20,597.00			
To record GASB 68 entry for WRS.								Recurring	
A21	12/31/2025	DEFERRED OUTFLOWS-PENSION	910-118610-000 MHEU	EE.202		87,900.00			
A21	12/31/2025	DEFERRED INFLOWS-PENSION	910-225320-000 MHEU	EE.202			87,900.00		
A21	12/31/2025	DEFERRED OUTFLOWS-PENSION	920-118610-000 MHWU	EE.202		34,449.00			
A21	12/31/2025	DEFERRED INFLOWS-PENSION	920-225320-000 MHWU	EE.202			34,449.00		
A21	12/31/2025	DEFERRED OUTFLOWS-PENSION	930-118610-000 MHSU	EE.202		57,534.00			
A21	12/31/2025	DEFERRED INFLOWS-PENSION	930-225320-000 MHSU	EE.202			57,534.00		
To record deferred outflows and inflows related to GASB 68.									
A22	12/31/2025	OTHER ACCOUNTS RECEIVABLE	910-114300-000 MHEU	C.151			13,929.89		
A22	12/31/2025	OTHER ACCOUNTS RECEIVABLE	910-114300-000 MHEU	C.151			343.00		
A22	12/31/2025	CUSTOMER ADVANCES FOR CONSTRUC	910-225200-000 MHEU	C.151		13,929.89			
A22	12/31/2025	CUSTOMER ADVANCES FOR CONSTRUC	910-225200-000 MHEU	C.151		343.00			
To record payments made on beginning balance in other AR that were recorded to customer advances.									
A23	12/31/2025	OTHER ACCOUNTS RECEIVABLE	910-114300-000 MHEU	C.151		9,996.30			
A23	12/31/2025	CUSTOMER ADVANCES FOR CONSTRUC	910-225200-000 MHEU	C.151			9,996.30		
To move miscellaneous billings that were invoiced through customer advances, but payments received were recorded to Other Accounts Receivable.									
A24	12/31/2025	CASH IN BANK-MCB CKG	930-113145-000 MHSU	U.206.4			10,000.00		
A24	12/31/2025	COLL SYS PUMPING - RECEIVING W	930-132200-000 MHSU	U.206.4		107,700.00			
A24	12/31/2025	VOUCHERS PAYABLE	930-223200-000 MHSU	U.206.4			97,700.00		
To move utility-related costs for the wastewater lift station out of fund 400.									
A25	12/31/2025	CASH IN BANK-MCB CKG	920-113145-000 MHWU	U.206.4		727,738.00			
A25	12/31/2025	RECEIVABLE FROM MUNI-UT ON TAX	920-114500-000 MHWU	U.206.4			727,738.00		
To record fund 400 repayment of interfund money owed to water.									
A26	12/31/2025	ACCRUED YE WAGES	910-217500-000 MHEU	VILLAGE			1,025.00		
A26	12/31/2025	PAY TO MUNI - ACCR COMP WAGES	910-223320-000 MHEU	VILLAGE		1,025.00			
Entry to clear up interfunds.									
A27	12/31/2025	CASH IN BANK-MCB CKG	910-113145-000 MHEU	VILLAGE		270,847.00			
A27	12/31/2025	RECEIVABLE FROM MUNI-OTHER	910-114510-000 MHEU	VILLAGE			270,847.00		
To clear interfund balance between the general fund and electric (entry A12 for the Village).									
A28	12/31/2025	CASH IN BANK-MCB CKG	920-113145-000 MHWU	VILLAGE		51.00			
A28	12/31/2025	CASH IN BANK-MCB CKG	920-113145-000 MHWU	VILLAGE		104.00			
A28	12/31/2025	RECEIVABLE FROM MUNI-OTHER	920-114530-000 MHWU	VILLAGE			51.00		
A28	12/31/2025	RECEIVABLE FROM MUNI-OTHER	920-114530-000 MHWU	VILLAGE			104.00		
A28	12/31/2025	CASH IN BANK-MCB CKG	930-113145-000 MHSU	VILLAGE			55.00		
A28	12/31/2025	PAYABLE TO MUNICIPALITY-OTHER	930-223330-000 MHSU	VILLAGE		55.00			
To clear interfund balance between the general fund and water and sewer. (the other side is A10 from the Village)									
A29	12/31/2025	PAY TO MUNI - ACCR COMP WAGES	910-223320-000 MHEU	VILLAGE		1,128.00			
A29	12/31/2025	ELECTRIC MISCELLANEOUS GENERAL	910-593000-300 MHEU	VILLAGE			1,128.00		

Mount Horeb Utilities

Year End: December 31, 2025
 Normal adjusting journal entries
 Date: 1/1/2025 To 12/31/2025

Completed by	In-Charge	Technical Dir	Partner Review
	KW25224 4/14/2026		BR10327 5/1/2026

310-4

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
To adjust comp time interfund.									
A30	12/31/2025	RECEIVABLE FROM MUNI-OTHER	930-114310-000 MHSU		VILLAGE	4,042.00			
A30	12/31/2025	ACCRUED YE WAGES	930-217500-000 MHSU		VILLAGE		2,937.09		
A30	12/31/2025	PAY TO MUNI - ACCR COMP WAGES	930-223320-000 MHSU		VILLAGE		4,042.00		
A30	12/31/2025	PAY TO MUNI - ACCR COMP WAGES	930-223320-000 MHSU		VILLAGE	2,937.09			
To reclassify interfund for compensated absences.									
A31	12/31/2025	DISTRIBUTION MAINS - CIAC	920-134309-000 MHWU		U.211	69,126.00			
A31	12/31/2025	SERVICES - CIAC	920-134509-000 MHWU		U.211	36,300.00			
A31	12/31/2025	HYDRANTS - CIAC	920-134809-000 MHWU		U.211	58,200.00			
A31	12/31/2025	CONTRIBUTION AID OF CONSTRUCTI	920-442100-000 MHWU		U.211		163,626.00		
A31	12/31/2025	COLLECTION SYS - COLLECTING MA	930-131300-000 MHSU		U.211	108,624.00			
A31	12/31/2025	CONTRIBUTION AID OF CONSTRUCTI	930-442100-000 MHSU		U.211		108,624.00		
To record contributed assets for Brookstone Hills Division.									
A33	12/31/2025	ACCUM DEPRECIATION	930-111100-000 MHSU		U.205.1	14,166.00			
A33	12/31/2025	ACCUM DEPRECIATION	930-111100-000 MHSU		U.205.1	27,569.54			
A33	12/31/2025	OTHER ACCOUNTS RECEIVABLE	930-114300-000 MHSU		U.205.1	20,834.00			
A33	12/31/2025	COLL SYS PUMPING - RECEIVING W	930-132200-000 MHSU		U.205.1		27,569.54		
A33	12/31/2025	GENERAL PLANT - TRANSPORTATION	930-139300-000 MHSU		U.205.1		35,000.00		
To adjust sewer plant for truck sold and liftstations retired.									
A34	12/31/2025	CASH IN BANK-MCB CKG	920-113145-000 MHWU		U.206.4		18,930.00		
A34	12/31/2025	HYDRANTS	920-134800-000 MHWU		U.206.4	14,880.00			
A34	12/31/2025	WATER MAINTENANCE OF MAINS EXP	920-565100-300 MHWU		U.206.4	1,200.00			
A34	12/31/2025	WATER MAINTENANCE OF SERVICES	920-565200-300 MHWU		U.206.4	2,850.00			
A34	12/31/2025	CASH IN BANK-MCB CKG	930-113145-000 MHSU		U.206.4		222,108.00		
A34	12/31/2025	COLLECTION SYS - SERVICE CONNE	930-131200-000 MHSU		U.206.4	33,480.00			
A34	12/31/2025	COLLECTION SYS - COLLECTING MA	930-131300-000 MHSU		U.206.4	56,990.00			
A34	12/31/2025	SEWER MAINT OF SEW COLLECT SYS	930-583100-300 MHSU		U.206.4	131,638.00			
To move costs related to the street project from the village fund to the utility.									
A35	12/31/2025	CASH IN BANK-MCB CKG	910-113145-000 MHEU		C.201		486,947.00		
A35	12/31/2025	TAXES ACCRUED	910-223600-000 MHEU		C.201	486,947.00			
A35	12/31/2025	CASH IN BANK-MCB CKG	920-113145-000 MHWU		C.201		526,377.00		
A35	12/31/2025	TAXES ACCRUED	920-223600-000 MHWU		C.201	526,377.00			
To transfer funds related to the 2024 and 2025 PILOT payments to the Village through comingled cash. The other side is fund 100 - A15 from the Village audit.									
A36	12/31/2025	CASH IN BANK-MCB CKG	920-113145-000 MHWU		U.206.4	200,336.00			
A36	12/31/2025	DISTRIBUTION MAINS	920-134300-000 MHWU		U.206.4		656,296.35		
A36	12/31/2025	SERVICES	920-134500-000 MHWU		U.206.4	266,298.35			
A36	12/31/2025	HYDRANTS	920-134800-000 MHWU		U.206.4	189,662.00			
A36	12/31/2025	CASH IN BANK-MCB CKG	930-113145-000 MHSU		U.206.4		200,336.00		
A36	12/31/2025	COLLECTION SYS - SERVICE CONNE	930-131200-000 MHSU		U.206.4	12,139.00			
A36	12/31/2025	COLLECTION SYS - COLLECTING MA	930-131300-000 MHSU		U.206.4	69,363.00			
A36	12/31/2025	SEWER MAINT OF SEW COLLECT SYS	930-583100-300 MHSU		U.206.4	118,834.00			
To allocated costs for the main rehabilitation project into the proper utility capital asset account.									
A37	12/31/2025	RECEIVABLE FROM MUNI-OTHER	910-114510-000 MHEU		TB	350.00			
A37	12/31/2025	RECEIVABLE FROM MUNI-OTHER	910-114510-000 MHEU		TB		1,128.00		
A37	12/31/2025	PAYABLE TO MUNI - GR	910-223300-000 MHEU		TB		1,526.00		
A37	12/31/2025	PAY TO MUNI - ACCR COMP WAGES	910-223320-000 MHEU		TB		9,311.00		
A37	12/31/2025	PAYABLE TO MUNICIPALITY-OTHER	910-223325-000 MHEU		TB		323.00		
A37	12/31/2025	PAYABLE TO MUNICIPALITY-OTHER	910-223325-000 MHEU		TB	14,369.00			
A37	12/31/2025	ELECTRIC OFFICE SUPPLIES & EXP	910-592100-300 MHEU		TB		3,882.00		

Mount Horeb Utilities

Year End: December 31, 2025
 Normal adjusting journal entries
 Date: 1/1/2025 To 12/31/2025

310-5

Completed by	In-Charge	Technical Dir	Partner Review
	KW25224 4/14/2026		BR10327 5/1/2026

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
A37	12/31/2025	ELECTRIC MISCELLANEOUS GENERAL	910-593000-300 MHEU	TB		323.00			
A37	12/31/2025	ELECTRIC MISCELLANEOUS GENERAL	910-593000-300 MHEU	TB		1,128.00			
A37	12/31/2025	RECEIVABLE FROM MUNI-OTHER	920-114530-000 MHWU	TB		3,475.00			
A37	12/31/2025	PAY TO MUNI - ACCR COMP WAGES	920-223320-000 MHWU	TB			1,997.00		
A37	12/31/2025	WATER TRANS/DISTR EXP - SUPPLI	920-564100-300 MHWU	TB			3,475.00		
A37	12/31/2025	WATER MAINT OF MAINS - LABOR	920-565100-111 MHWU	TB		1,997.00			
A37	12/31/2025	RECEIVABLE FROM MUNI-OTHER	930-114310-000 MHSU	TB		2,263.00			
A37	12/31/2025	SEWER OFFICE SUPPLIES & EXPENS	930-585100-300 MHSU	TB			2,263.00		
Entry to clear interfunds.									
A38	12/31/2025	OTHER ACCOUNTS RECEIVABLE	910-114300-000 MHEU	C.151		44,531.32			
A38	12/31/2025	CUSTOMER ADVANCES FOR CONSTRUC	910-225200-000 MHEU	C.151			44,531.32		
To record miscellaneous billings recorded in customer advances to other accounts receivable.									
A39	12/31/2025	OTHER ACCOUNTS RECEIVABLE	910-114300-000 MHEU	C.151		24,029.62			
A39	12/31/2025	CUSTOMER ADVANCES FOR CONSTRUC	910-225200-000 MHEU	C.151			24,029.62		
Additional billings needed for customer advances where project costs exceeded the advance. Move to other accounts receivable. Amounts were collected in 2026. Reverse in 2026.									
A40	12/31/2025	ACCUM DEPRECIATION	930-111100-000 MHSU	U.205			7,564.00		
A40	12/31/2025	SEWER DEPRECIATION EXPENSE	930-540300-500 MHSU	U.205		7,564.00			
To true up sewer depreciation expense.									
A41	12/31/2025	ACCUM DEPRECIATION	930-111100-000 MHSU	U.205.1		6,679.00			
A41	12/31/2025	COLLECTION SYS - COLLECTING MA	930-131300-000 MHSU	U.205.1			6,679.00		
To book sewer retirements related to water main and street projects.									
A42	12/31/2025	ACCUM DEPRECIATION	920-111100-000 MHWU	U.206.1		2,640.00			
A42	12/31/2025	METERS	920-134600-000 MHWU	U.206.1			2,640.00		
To retire meters.									
A43	12/31/2025	OTHER ACCOUNTS RECEIVABLE	910-114300-000 MHEU	C.151			4,392.37		
A43	12/31/2025	POLES, TOWERS & FIXTURES - VIL	910-136400-000 MHEU	C.151		4,392.37			
To reverse a customer advance that was not paid as of year end.									
C01	12/31/2025	RECEIVABLE FROM MUNI-OTHER	910-114510-000 MHEU	312.1			9,311.12		
C01	12/31/2025	ELECTRIC EMPLOYEE INCENTIVES	910-592600-112 MHEU	312.1		9,311.12			
C01	12/31/2025	RECEIVABLE FROM MUNI-OTHER	920-114530-000 MHWU	312.1			3,938.99		
C01	12/31/2025	WATER EMPLOYEE INCENTIVES	920-592600-112 MHWU	312.1		3,938.99			
C01	12/31/2025	RECEIVABLE FROM MUNI-OTHER	930-114310-000 MHSU	312.1			4,042.35		
C01	12/31/2025	SEWER EMPLOYEE INCENTIVES	930-585400-112 MHSU	312.1		4,042.35			
Client entry received on 2/26/26. To accrue sick leave balances.									
						8,502,967.94	8,502,967.94		
Net Income (Loss)			7,395,210.49						

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.
- 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 auditors' 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.

**MOUNT HOREB UTILITIES
FOR THE MONTH ENDING 05/31/26**

Checking Account Information

Transfers In/(Out):

Sales Tax Payment	\$ (9,847.72)
Transfer from Village - sales tax	\$ 342.60
WPPI Monthly Payment	\$ (310,672.06)
Transfer to Village - Vouchers	\$ (169,146.48)
Transfer to Village - Payroll	\$ (152,431.78)
Transfer to Village - Garb/Recyc, Ins, PILOT, Interfund	\$ -
Transfer to Special Funds	\$ -
WDOR License fee assessment	\$ (19,851.31)
Safe Drinking Water Loan-Expense Reimbursement	\$ -

Checking Account Balance

Electric Utility	1,166,773.48
Water Utility	1,924,507.60
Sewer Utility	3,227,231.45
Total Checking Account Balance	<u><u>6,318,512.54</u></u>

Special Funds Account Information
--

Transfers In/Out:

None

Special Funds Account Balance

Electric Utility-General	710,277.76
Electric Utility-Special Redemption Fund	366,107.81
Electric Utility-Depreciation Reserve Fund	2,434,915.19
Electric Utility-Debt Service Reserve Fund	-
Electric Utility-Construction Fund	83,723.05
Electric Utility Balance	<u><u>\$ 3,595,023.81</u></u>

Water Utility-General	22,495.48
Water Utility-Special Redemption Fund	956.64
Water Utility-Verizon Security Deposit	15,653.43
Water Utility-Depreciation Reserve Fund	510,550.64
Water Utility-Debt Service Reserve Fund	403,485.07
Water Utility Balance	<u><u>\$ 953,141.26</u></u>

Sewer Utility-General	(1,979,005.52)
Sewer Utility-Special Redemption Fund	162,252.36
Sewer Utility-Debt Service Reserve Fund	-
Sewer Utility-Environmental Impact Fee	54,224.28
Sewer Utility-Replacement Fund	1,745,751.14
Sewer Utility-Depreciation Reserve Fund	404,956.95
Sewer Utility Balance	<u><u>\$ 388,179.21</u></u>

Total Special Funds Investment Account \$ 4,936,344.28

W/T Bond payments - Water & Wastewater Bond Interest	\$ 1,097,104.51
Transfer to Village-2025 Interfund TrueUp	\$ -
Transfer from Village -	\$ -
Bond Issuance, Waterworks System Revenue Bond	\$ -

Report Criteria:

Report type: GL detail

Vendor.Vendor number = {<>} 2461

Check.Type = {<>} "Adjustment"

Invoice Detail.GL account (3 Characters) = "910","920","930"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
136224									
05/26	05/07/2026	136224	33190	MOUNT HOREB TELEPHONE C	10715770	910-592100-30	181.16	181.16	MUNI BLDG
05/26	05/07/2026	136224	33190	MOUNT HOREB TELEPHONE C	10715770	920-592100-30	135.87	135.87	MUNI BLDG
05/26	05/07/2026	136224	33190	MOUNT HOREB TELEPHONE C	10715770	930-585100-30	135.87	135.87	MUNI BLDG
05/26	05/07/2026	136224	33190	MOUNT HOREB TELEPHONE C	10719566	910-592100-30	191.52	191.52	ELECTRIC UTILITY
05/26	05/07/2026	136224	33190	MOUNT HOREB TELEPHONE C	10719566	920-592100-30	127.68	127.68	WATER UTILITY
Total 136224:								772.10	
136227									
05/26	05/14/2026	136227	96795	ANNA SMITH	2026-12	910-223200-00	175.40	175.40	REFUND OVERPAYMENT
05/26	05/14/2026	136227	96795	ANNA SMITH	2026-12	920-223200-00	25.96	25.96	REFUND OVERPAYMENT
05/26	05/14/2026	136227	96795	ANNA SMITH	2026-12	930-223200-00	52.50	52.50	REFUND OVERPAYMENT
Total 136227:								253.86	
136230									
05/26	05/14/2026	136230	5651	CENEX FLEETCARD-(UTILITIES	335656CL	910-593300-30	2,008.62	2,008.62	APRIL FUEL
05/26	05/14/2026	136230	5651	CENEX FLEETCARD-(UTILITIES	335656CL	920-593300-30	302.15	302.15	APRIL FUEL
Total 136230:								2,310.77	
136231									
05/26	05/14/2026	136231	5652	CENEX FLEETCARD-(WASTE	333779CL	930-582800-30	513.43	513.43	FLEET FUEL
05/26	05/14/2026	136231	5652	CENEX FLEETCARD-(WASTE	335657CL	930-582800-30	723.39	723.39	FLEET FUEL
Total 136231:								1,236.82	
136234									
05/26	05/14/2026	136234	13855	FINK'S PAVING & EXCAVATING I	6407	920-565100-30	975.00	975.00	CURB REPAIR GREEN ST. MAIN
05/26	05/14/2026	136234	13855	FINK'S PAVING & EXCAVATING I	6408	910-556200-30	650.00	650.00	CONCRETE FRONT ST

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
Total 136234:								1,625.00	
136240									
05/26	05/14/2026	136240	96766	MIDDEC TOPSOIL INC	261108	910-556200-30	194.40	194.40	TOP SOIL
Total 136240:								194.40	
136242									
05/26	05/14/2026	136242	33190	MOUNT HOREB TELEPHONE C	10717100	930-585100-30	234.45	234.45	WWTP
Total 136242:								234.45	
136244									
05/26	05/14/2026	136244	41010	PUBLIC SERVICE COMMISSION	2603-I-03930	910-592300-20	966.13	966.13	DC FAST CHARGER RATE
Total 136244:								966.13	
136248									
05/26	05/14/2026	136248	2359	S & L UNDERGROUND INC	25-100-5-FIN	920-134300-00	49,037.35	49,037.35	25-101 #5-NESHEIM WATER MAI
Total 136248:								49,037.35	
136250									
05/26	05/14/2026	136250	261	STUART C IRBY CO	S014546536	910-115400-000	2,835.00	2,835.00	OH FAULT INDICATORS
Total 136250:								2,835.00	
136253									
05/26	05/14/2026	136253	96779	TROJAN TECHNOLOGIES COR	50012847	930-583300-30	681.37	681.37	UV PARTS
Total 136253:								681.37	
136255									
05/26	05/20/2026	136255	96039	ALTERNATIVE TECHNOLOGIES,	59214	910-557100-30	110.00	110.00	DT TRANSFORMER TESTING
Total 136255:								110.00	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
136257									
05/26	05/20/2026	136257	55460	BAKER TILLY US, LLP	BT3582209	930-585200-20	1,890.00	1,890.00	2025 GEN UTILITY AUDIT SVCS
05/26	05/20/2026	136257	55460	BAKER TILLY US, LLP	BT3582209	920-592300-20	1,890.00	1,890.00	2025 GEN UTILITY AUDIT SVCS
05/26	05/20/2026	136257	55460	BAKER TILLY US, LLP	BT3582209	910-592300-20	2,520.00	2,520.00	2025 GEN UTILITY AUDIT SVCS
Total 136257:								6,300.00	
136258									
05/26	05/20/2026	136258	5950	CHIPPEWA VALLEY TECHNICAL	89872	910-592610-33	846.36	846.36	BO AND BRYAN APPRENTICE C
Total 136258:								846.36	
136264									
05/26	05/20/2026	136264	13855	FINK'S PAVING & EXCAVATING I	6465	910-556200-30	37.44	37.44	RECYCLED BLACKTOP
Total 136264:								37.44	
136265									
05/26	05/20/2026	136265	96714	HEARTLAND ECOLOGICAL GR	20261764-01	930-110791-000	1,550.00	1,550.00	STEWART PARK WETLAND DEL
Total 136265:								1,550.00	
136268									
05/26	05/20/2026	136268	33130	MOUNT HOREB UTILITIES	2026-05 UTI	910-556200-30	218.37	218.37	ELECTRIC
05/26	05/20/2026	136268	33130	MOUNT HOREB UTILITIES	2026-05 UTI	920-562200-20	10,051.75	10,051.75	WATER
05/26	05/20/2026	136268	33130	MOUNT HOREB UTILITIES	2026-05 UTI	930-582100-20	11,546.58	11,546.58	SEWER
Total 136268:								21,816.70	
136269									
05/26	05/20/2026	136269	96320	OPEN POINT LLC	1935	910-592300-20	1,450.00	1,450.00	OPEN POINT SUBSCRIPTION
Total 136269:								1,450.00	
136270									
05/26	05/20/2026	136270	261	STUART C IRBY CO	S014546507.	910-557100-30	4,046.50	4,046.50	SUBSTATION COVER UP
Total 136270:								4,046.50	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
136272									
05/26	05/28/2026	136272	67	A-1 SEWER SERVICE INC	42733	910-556200-30	200.00	200.00	PARKS GARAGE
05/26	05/31/2026	136272	67	A-1 SEWER SERVICE INC	42733	910-556200-30	200.00-	200.00-	V PARKS GARAGE
05/26	05/28/2026	136272	67	A-1 SEWER SERVICE INC	42733	920-563200-30	50.00	50.00	PARKS GARAGE
05/26	05/31/2026	136272	67	A-1 SEWER SERVICE INC	42733	920-563200-30	50.00-	50.00-	V PARKS GARAGE
Total 136272:								.00	
136273									
05/26	05/28/2026	136273	2256	ANDERSON LAWN SERVICE LL	9817	910-556200-30	200.00	200.00	APRIL MOWING
05/26	05/28/2026	136273	2256	ANDERSON LAWN SERVICE LL	9817	920-563200-30	180.00	180.00	APRIL MOWING
Total 136273:								380.00	
136278									
05/26	05/28/2026	136278	96799	JOCELYN THESING	2026 WPPI S	910-114555-000	500.00	500.00	2026 WPPI SCHOLARSHIP
Total 136278:								500.00	
136281									
05/26	05/28/2026	136281	96800	LILIANA BARCHESKI	2026 WPPI S	910-114555-000	500.00	500.00	2026 WPPI SCHOLARSHIP
Total 136281:								500.00	
136282									
05/26	05/28/2026	136282	96766	MIDDEC TOPSOIL INC	261881	910-556200-30	338.80	338.80	KELENY TOP SOIL INC
05/26	05/28/2026	136282	96766	MIDDEC TOPSOIL INC	261881	920-592300-20	50.00	50.00	KELENY TOP SOIL INC
Total 136282:								388.80	
136285									
05/26	05/28/2026	136285	96350	PRECISION WATER METER AN	027-26	920-565300-30	1,244.75	1,244.75	WELL#6 METER MAINTENANCE
Total 136285:								1,244.75	
136286									
05/26	05/28/2026	136286	96798	TANNER AMES	2026-05	910-223200-00	137.82	137.82	REIMB OVERPAID FINAL ACCO

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
Total 136286:								137.82	
902126									
05/26	05/07/2026	902126	3099	CLASSY CLEANERS	2999	910-593000-30	138.40	138.40	ELECTRIC
05/26	05/07/2026	902126	3099	CLASSY CLEANERS	2999	920-593000-30	34.60	34.60	WATER
Total 902126:								173.00	
902129									
05/26	05/14/2026	902129	4045	BORDER STATES INDUSTRIES I	932230439	910-556600-30	313.73	313.73	METER GRABBER
05/26	05/14/2026	902129	4045	BORDER STATES INDUSTRIES I	932314785	910-557200-30	4,891.74	4,891.74	500 PRIMARY SPLICES
Total 902129:								5,205.47	
902130									
05/26	05/14/2026	902130	14485	FORSTER ELECTRICAL ENGIN	27572	910-110712-000	520.00	520.00	NORTH RD PERMITTING
05/26	05/14/2026	902130	14485	FORSTER ELECTRICAL ENGIN	27594	910-110712-000	876.25	876.25	TOWN HALL RD PERMITS
05/26	05/14/2026	902130	14485	FORSTER ELECTRICAL ENGIN	27601	910-110712-000	977.50	977.50	M25-25E
Total 902130:								2,373.75	
902133									
05/26	05/14/2026	902133	841	LV LABORATORIES LLC	7687	930-582710-30	1,004.50	1,004.50	LAB SERVICES
Total 902133:								1,004.50	
902136									
05/26	05/14/2026	902136	48768	STRAND ASSOCIATES INC	0237120	930-110791-000	2,637.63	2,637.63	STEWART PARK EAST FORCE
Total 902136:								2,637.63	
902137									
05/26	05/14/2026	902137	96774	VESTIS UNIFORMS AND WORK	6140765251	930-585600-30	127.18	127.18	UNIFORM SERVICES
05/26	05/14/2026	902137	96774	VESTIS UNIFORMS AND WORK	6140785737	930-585600-30	121.15	121.15	UNIFORM SERVICES
05/26	05/14/2026	902137	96774	VESTIS UNIFORMS AND WORK	6140801849	930-585600-30	127.93	127.93	UNIFORM SERVICES
Total 902137:								376.26	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
902139									
05/26	05/20/2026	902139	3061	BELL LUMBER & POLE COMPA	INV-053978	910-115400-000	12,503.01	12,503.01	18 POLES
05/26	05/20/2026	902139	3061	BELL LUMBER & POLE COMPA	INV-053979	910-556700-30	9,394.84	9,394.84	3- 70' POLES
Total 902139:								21,897.85	
902146									
05/26	05/28/2026	902146	31623	ICS MEDICAL ANSWERING SER	2518000471	910-592100-30	139.85	139.85	TELEPHONE ANSWERING SVC
05/26	05/28/2026	902146	31623	ICS MEDICAL ANSWERING SER	2518000471	920-592100-30	104.89	104.89	TELEPHONE ANSWERING SVC
05/26	05/28/2026	902146	31623	ICS MEDICAL ANSWERING SER	2518000471	930-585100-30	104.89	104.89	TELEPHONE ANSWERING SVC
05/26	05/28/2026	902146	31623	ICS MEDICAL ANSWERING SER	2518000481	910-592100-30	85.71	85.71	TELEPHONE ANSWERING SVC
05/26	05/28/2026	902146	31623	ICS MEDICAL ANSWERING SER	2518000481	920-592100-30	64.29	64.29	TELEPHONE ANSWERING SVC
05/26	05/28/2026	902146	31623	ICS MEDICAL ANSWERING SER	2518000481	930-585100-30	64.29	64.29	TELEPHONE ANSWERING SVC
Total 902146:								563.92	
902147									
05/26	05/28/2026	902147	1137	INFOSEND INC	309522	910-592300-20	803.89	803.89	UTIL BILL PRINTING/MAILING
05/26	05/28/2026	902147	1137	INFOSEND INC	309522	920-592300-20	602.92	602.92	UTIL BILL PRINTING/MAILING
05/26	05/28/2026	902147	1137	INFOSEND INC	309522	930-585200-20	602.92	602.92	UTIL BILL PRINTING/MAILING
Total 902147:								2,009.73	
902148									
05/26	05/28/2026	902148	841	LV LABORATORIES LLC	8085	930-582710-30	2,191.00	2,191.00	LAB SERVICES
Total 902148:								2,191.00	
902149									
05/26	05/28/2026	902149	1258	MILLENNIUM COMM & ELECTRI	26-154544-1	910-115410-000	295.89	295.89	2" EL COUPLINGS
05/26	05/28/2026	902149	1258	MILLENNIUM COMM & ELECTRI	26-154544-2	910-115410-000	47.98	47.98	2" EL COUPLINGS
Total 902149:								343.87	
902151									
05/26	05/28/2026	902151	484	STATEWIDE ENERGY EFFICIEN	2026-05	910-225300-00	3,107.12	3,107.12	ENERGY EFFICIENCY PROGRA
Total 902151:								3,107.12	

M = Manual Check, V = Void Check

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
26051501									
05/26	05/15/2026	26051501	58071	WI DEPT OF REVENUE	05122026	910-224100-00	9,847.72	9,847.72	SALES TAX PAYMENT-APRIL
Total 26051501:								9,847.72	
Grand Totals:								151,187.44	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
910-110712-000	2,373.75	.00	2,373.75
910-114555-000	1,000.00	.00	1,000.00
910-115400-000	15,338.01	.00	15,338.01
910-115410-000	343.87	.00	343.87
910-211100-000	200.00	62,251.15-	62,051.15-
910-223200-000	313.22	.00	313.22
910-224100-000	9,847.72	.00	9,847.72
910-225300-000	3,107.12	.00	3,107.12
910-556200-300	1,839.01	200.00-	1,639.01
910-556600-300	313.73	.00	313.73
910-556700-300	9,394.84	.00	9,394.84
910-557100-300	4,156.50	.00	4,156.50
910-557200-300	4,891.74	.00	4,891.74
910-592100-300	598.24	.00	598.24
910-592300-200	5,740.02	.00	5,740.02
910-592610-335	846.36	.00	846.36
910-593000-300	138.40	.00	138.40
910-593300-300	2,008.62	.00	2,008.62
920-134300-000	49,037.35	.00	49,037.35
920-211100-000	50.00	64,877.21-	64,827.21-
920-223200-000	25.96	.00	25.96
920-562200-200	10,051.75	.00	10,051.75
920-563200-300	230.00	50.00-	180.00
920-565100-300	975.00	.00	975.00
920-565300-300	1,244.75	.00	1,244.75
920-592100-300	432.73	.00	432.73

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
920-592300-200	2,542.92	.00	2,542.92
920-593000-300	34.60	.00	34.60
920-593300-300	302.15	.00	302.15
930-110791-000	4,187.63	.00	4,187.63
930-211100-000	.00	24,309.08-	24,309.08-
930-223200-000	52.50	.00	52.50
930-582100-200	11,546.58	.00	11,546.58
930-582710-300	3,195.50	.00	3,195.50
930-582800-300	1,236.82	.00	1,236.82
930-583300-300	681.37	.00	681.37
930-585100-300	539.50	.00	539.50
930-585200-200	2,492.92	.00	2,492.92
930-585600-300	376.26	.00	376.26
Grand Totals:	<u>151,687.44</u>	<u>151,687.44-</u>	<u>.00</u>

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

GL Account	Debit	Credit	Proof
------------	-------	--------	-------

Report Criteria:

Report type: GL detail

Vendor.Vendor number = {<>} 2461

Check.Type = {<>} "Adjustment"

Invoice Detail.GL account (3 Characters) = "910","920","930"

Report Criteria:

Only merchant vendors included
 Report type: GL detail
 Vendor.Vendor number = 2461
 Check.Type = {<>} "Adjustment"
 Invoice Detail.GL account (3 Characters) = "910","920","930"

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
26051901									
ADOBE SYSTEMS INCORPORATED									
05/26	05/19/2026	26051901	2461	U.S. BANK	6417-344340	930-583100-30	19.99	19.99	GIS SOFTWARE
Total ADOBE SYSTEMS INCORPORATED:								19.99	
AMARIL UNIFORM COMPANY									
05/26	05/19/2026	26051901	2461	U.S. BANK	2527-IV2967	910-593000-30	725.43	725.43	CLOTHING SPENCER STADELE
Total AMARIL UNIFORM COMPANY:								725.43	
ANDERSON 360 SOLUTIONS LLC									
05/26	05/19/2026	26051901	2461	U.S. BANK	6023-042620	910-592610-33	1,333.35	1,333.35	MSHA TRAINING ELECTRIC UTI
05/26	05/19/2026	26051901	2461	U.S. BANK	6023-042620	920-592610-30	666.66	666.66	MSHA TRAINING WATER UTILIT
05/26	05/19/2026	26051901	2461	U.S. BANK	6023-042620	930-585430-30	333.33	333.33	MSHA TRAINING WASTEWATER
Total ANDERSON 360 SOLUTIONS LLC:								2,333.34	
AQUAFIX INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	4019-022909	930-585600-30	400.00	400.00	SLUDGE ANALYSIS
05/26	05/19/2026	26051901	2461	U.S. BANK	4019-023897	930-583200-30	2,317.78	2,317.78	LIFT STATION DEGREASER
Total AQUAFIX INC:								2,717.78	
COMPLETE OFFICE OF WISCONSIN INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-123782	920-592100-30	52.99	52.99	WATER JUGS FOR OFFICE
Total COMPLETE OFFICE OF WISCONSIN INC:								52.99	
ENVIRONMENTAL CONSULTING & TESTING INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	4019-9057	930-585500-20	1,850.00	1,850.00	WET TESTING

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
Total ENVIRONMENTAL CONSULTING & TESTING INC:								1,850.00	
HAMPTON INN EAU CLAIRE									
05/26	05/19/2026	26051901	2461	U.S. BANK	6218-948980	910-592610-33	420.00	420.00	BRYAN MOYER SCHOOL ROOM
Total HAMPTON INN EAU CLAIRE:								420.00	
INTERSTATE ALL BATTERY CENTER									
05/26	05/19/2026	26051901	2461	U.S. BANK	4019-190510	930-582700-30	476.64	476.64	UPS BATTERIES
Total INTERSTATE ALL BATTERY CENTER:								476.64	
MADISON GAS & ELECTRIC									
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-840127	930-582100-20	1,039.15	1,039.15	WWTP
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-840127	910-556200-30	637.89	637.89	ELECTRIC
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-840127	920-564100-30	340.93	340.93	WATER
Total MADISON GAS & ELECTRIC:								2,017.97	
MIDWEST METER INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	7887-018795	920-134600-00	12,903.00	12,903.00	10 INCH WATER METERS WELL
Total MIDWEST METER INC:								12,903.00	
MILLER & SONS INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	7559-042726	930-585600-30	37.04	37.04	CLEANING SUPPLIES
Total MILLER & SONS INC:								37.04	
MOUNT HOREB AUTO SUPPLY INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	6218-637822	910-556200-30	111.99	111.99	THUMPER BATTERY
05/26	05/19/2026	26051901	2461	U.S. BANK	6218-638039	910-593300-30	14.49	14.49	COOLANT COMPRESSOR
Total MOUNT HOREB AUTO SUPPLY INC:								126.48	
NCL OF WISCONSIN INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	7232-534358	930-582710-30	1,179.56	1,179.56	LAB SUPPLIES

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
Total NCL OF WISCONSIN INC:								1,179.56	
PITNEY BOWES GLOBAL FINANCIAL SERVICES									
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-332220	910-592100-30	95.01	95.01	POSTAGE METER LEASE
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-332220	920-592100-30	71.27	71.27	POSTAGE METER LEASE
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-332220	930-585100-30	71.27	71.27	POSTAGE METER LEASE
Total PITNEY BOWES GLOBAL FINANCIAL SERVICES:								237.55	
POSTMASTER									
05/26	05/19/2026	26051901	2461	U.S. BANK	1609-399	910-556200-30	11.70	11.70	OIL SAMPLE SHIPPING
05/26	05/19/2026	26051901	2461	U.S. BANK	2527-100069	910-592100-30	12.58	12.58	SHIPPING COST
Total POSTMASTER:								24.28	
PREMIER COOPERATIVE									
05/26	05/19/2026	26051901	2461	U.S. BANK	1609-377621	910-556200-30	44.58	44.58	CLAMP AND FGCI
05/26	05/19/2026	26051901	2461	U.S. BANK	6218-377863	910-556200-30	14.98	14.98	4" ADAPTER
05/26	05/19/2026	26051901	2461	U.S. BANK	6218-378403	910-556200-30	31.99	31.99	6" CAP
05/26	05/19/2026	26051901	2461	U.S. BANK	6417-040626	930-583300-30	107.88	107.88	HVAC FILTERS
05/26	05/19/2026	26051901	2461	U.S. BANK	7232-040926	930-582700-30	15.45	15.45	HOSE REPAIR
05/26	05/19/2026	26051901	2461	U.S. BANK	7559-040726	930-585600-30	27.97	27.97	CLEANING SUPPLIES
05/26	05/19/2026	26051901	2461	U.S. BANK	7559-042826	930-583400-30	34.99	34.99	MULCH
05/26	05/19/2026	26051901	2461	U.S. BANK	7559-37646	930-583200-30	24.00	24.00	TIRE DISPOSAL - BROOKWOOD
05/26	05/19/2026	26051901	2461	U.S. BANK	7887-2201	920-564100-30	5.99	5.99	20# ICE INORGANIC SAMPLES
Total PREMIER COOPERATIVE:								307.83	
QUILL CORPORATION									
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-485286	910-592100-30	35.79	35.79	TONER & BATTERIES
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-485286	920-592100-30	26.85	26.85	TONER & BATTERIES
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-485286	930-585100-30	26.85	26.85	TONER & BATTERIES
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-485922	910-592100-30	89.16	89.16	UTILITY ENVELOPES
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-485922	920-592100-30	66.87	66.87	UTILITY ENVELOPES
05/26	05/19/2026	26051901	2461	U.S. BANK	6917-485922	930-585100-30	66.87	66.87	UTILITY ENVELOPES
Total QUILL CORPORATION:								312.39	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
SLOAN IMPLEMENT COMPANY INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	6218-426948	910-593300-30	98.06	98.06	BACKHOE HOSE PARTS
05/26	05/19/2026	26051901	2461	U.S. BANK	6417-042026	930-582700-30	36.00	36.00	CHAINSAW SHARPENING
05/26	05/19/2026	26051901	2461	U.S. BANK	6417-430742	930-583400-30	9.09	9.09	MOWER PARTS
Total SLOAN IMPLEMENT COMPANY INC:								143.15	
STAFFORD ROSENBAUM LLP									
05/26	05/19/2026	26051901	2461	U.S. BANK	0462-205766	930-585200-20	525.00	525.00	WASTEWATER ADAPTIVE MAN
Total STAFFORD ROSENBAUM LLP:								525.00	
UNITED STATES CELLULAR CORPORATION									
05/26	05/19/2026	26051901	2461	U.S. BANK	2527-079774	910-592100-30	63.00	63.00	MARCH/APRIL TABLETS
05/26	05/19/2026	26051901	2461	U.S. BANK	2527-079774	920-110790-000	204.82	204.82	MARCH/APRIL TABLETS
05/26	05/19/2026	26051901	2461	U.S. BANK	2527-079774	930-583100-30	50.98	50.98	MARCH/APRIL TABLETS
Total UNITED STATES CELLULAR CORPORATION:								318.80	
VIKING HARDWARE INC									
05/26	05/19/2026	26051901	2461	U.S. BANK	7559-042726	930-583400-30	127.92	127.92	GROUNDSKEEPING SUPPLIES
Total VIKING HARDWARE INC:								127.92	
WI WASTEWATER OPERATORS' ASSOCIATION									
05/26	05/19/2026	26051901	2461	U.S. BANK	4019-042926	930-585430-30	51.75	51.75	WVOA DISTRICT MEETING
Total WI WASTEWATER OPERATORS' ASSOCIATION:								51.75	
WISCONSIN DNR									
05/26	05/19/2026	26051901	2461	U.S. BANK	7559-042926	930-585500-20	45.90	45.90	LICENSE RENWAL - DJ
Total WISCONSIN DNR:								45.90	
WISCONSIN STATE LABORATORY OF HYGIENE									
05/26	05/19/2026	26051901	2461	U.S. BANK	7887-840992	920-564100-30	31.00	31.00	MONTHLY FLUORIDE SPLIT SA
Total WISCONSIN STATE LABORATORY OF HYGIENE:								31.00	

GL Period	Check Issue Date	Check Number	Vendor Number	Payee	Invoice Number	Invoice GL Account	Invoice Amount	Check Amount	Description
Total 26051901:								26,985.79	
Grand Totals:								26,985.79	

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
910-211100-000	.00	3,740.00-	3,740.00-
910-556200-300	853.13	.00	853.13
910-592100-300	295.54	.00	295.54
910-592610-335	1,753.35	.00	1,753.35
910-593000-300	725.43	.00	725.43
910-593300-300	112.55	.00	112.55
920-110790-000	204.82	.00	204.82
920-134600-000	12,903.00	.00	12,903.00
920-211100-000	.00	14,370.38-	14,370.38-
920-564100-300	377.92	.00	377.92
920-592100-300	217.98	.00	217.98
920-592610-300	666.66	.00	666.66
930-211100-000	.00	8,875.41-	8,875.41-
930-582100-200	1,039.15	.00	1,039.15
930-582700-300	528.09	.00	528.09
930-582710-300	1,179.56	.00	1,179.56
930-583100-300	70.97	.00	70.97
930-583200-300	2,341.78	.00	2,341.78
930-583300-300	107.88	.00	107.88
930-583400-300	172.00	.00	172.00
930-585100-300	164.99	.00	164.99
930-585200-200	525.00	.00	525.00
930-585430-300	385.08	.00	385.08
930-585500-200	1,895.90	.00	1,895.90
930-585600-300	465.01	.00	465.01
Grand Totals:	26,985.79	26,985.79-	.00

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Only merchant vendors included

Report type: GL detail

Vendor.Vendor number = 2461

Check.Type = {<>} "Adjustment"

Invoice Detail.GL account (3 Characters) = "910","920","930"



We are Publicly Owned and Operated

Mount Horeb Utilities

Jordan Schmitz
Electric Superintendent
301 Blue Mounds. Mt. Horeb, WI 53572
(608) 437-3300 or (608) 437-3084

Electric: May 2026

- 3 New Underground Services
- 5 outages (2- Animal, 2- Storm, 1- Unknown)
- OMS (Outage Management System) has been getting tested and bugs worked out.
- Finished doing clean up at North Rd
- Crew has finished spring clean-up from jobs last fall
- Crew has started changing out old wire in parts of town
- Sensus is doing a metering communication upgrade next month
- Put an overhead line underground for bridge work
- 2 Overhead services put underground from storms



We are Publicly Owned and Operated

Mount Horeb Water Utility

Brian Schult

Water Superintendent

301 Blue Mounds St. Mt. Horeb, WI 53572

(608) 437-9431 or (608) 437-3084

Direct (608) 437-9431

Cell # (608) 636-5763

In the month of May, we changed more radio read boxes to flex-net after reading meters in May we read 871 meters on the radio read system.

CTW is still working on well #5, they have ordered 8 new pieces of well casing that was pitted to the point of questionable of reusing. There is a total of 24 pieces of pipe that came out of well #5 in total. They ran a camera down the well on May 28th to inspect where it has collapsed at 800 feet. There plan is to send down one of the old 10" well casing pipes to break through the collapsed part. Once they get through this rock that has collapsed sounds like they will put our well back together and get it back on line.

We installed 2 new well distribution meters one at well #5 the other at well #6. The meter at well #5 when tested failed and the meter at well #6 was on the brink of failing when tested. The meters that were replaced were turbine meters and we replaced them with mag meters that has no moving parts and reads water flow by electromagnetic induction

We had quite a few highwater alerts from WPPI to follow up on.

We did our 9 bacti, and 1 flouride split sample for the month.

Thank You,

Brian Schult



Mount Horeb Wastewater

Monthly Report for May 2026

Submitted 06/03/2026

The plant is running well, we are operating below all permitted limits.

We've received our annual Environmental Fees invoice from the DNR; these fees are based upon a couple of key aspects of the utility including our lab certification, bio-solids land application, and effluent quality. This year's fees are down 10% from last year.

Our Compliance Maintenance Annual Report is complete and ready for review, we again received top scores across all sections.

Planning for the Stewart Park force main project continues, design plans are approximately 90% complete and we are eyeing a June bid.

We cleaned 525' of sanitary mains, televised 3999,' and inspected 11 manholes.

There was one call out in the month; a power outage and the south facility around 1am, the back-up generator powered the plant until power was restored around 5am. There were a few small glitches with some pieces of equipment, we've since gotten them fixed.



Monthly Wastewater Utility Operations Report

May 2026

Submitted to the Utility Commission 06/03/2026

Monthly average influent flow: 503,000 gpd Design average flow: 790,000 gpd

Biological Oxygen Demand (5 day)

BOD5 Influent: **280.5 mg/l** mo. average Daily maximum: **421 mg/l**

Effluent: **1.3 mg/l** mo. average Daily maximum: **4 mg/l**

Permit limit: 15 mg/l mo. average Times exceeded **0**

Total Suspended Solids

TSS- Influent: **433.8 mg/l** mo. average Daily maximum: **778 mg/l**

Effluent: **4.7 mg/l** mo. average Daily maximum: **9.2 mg/l**

Permit limit: 15 mg/l mo. average Times exceeded: **0**

Ammonia Nitrogen- Effluent monthly average: **<.08 mg/l**

Permit limit: 1.0 mg/l monthly average Times exceeded: **0**

Total Phosphorus- Effluent monthly average: **.34 mg/l**

Permit limit: 1.0 mg/l monthly average Times exceeded: **0**

Six Month Rolling Avg (May-Oct): **.34 mg/L**

Six Month Avg Limit: .60 mg/L

Chloride- Effluent weekly average: **329.3 mg/l** (4 consecutive samples for the week)

Permit limit: 520 mg/l weekly average Times exceeded: **0**

Dissolved Oxygen- Effluent daily minimum: **8.48 mg/l**

Permit limit: 6 mg/l daily minimum Times exceeded: **0**

E.Coli – Effluent geometric mean: **16.1 #/100ml**

Permit Limit: 126 #/100ml Times exceeded: **0**

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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	0.4875	x	253	x	8.34	=	1,030
February	0.4724	x	242	x	8.34	=	955
March	0.4760	x	288	x	8.34	=	1,145
April	0.4864	x	267	x	8.34	=	1,084
May	0.4807	x	323	x	8.34	=	1,295
June	0.5093	x	276	x	8.34	=	1,170
July	0.4947	x	280	x	8.34	=	1,156
August	0.5219	x	234	x	8.34	=	1,019
September	0.4554	x	282	x	8.34	=	1,071
October	0.4198	x	295	x	8.34	=	1,033
November	0.4013	x	296	x	8.34	=	989
December	0.4212	x	280	x	8.34	=	983

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	1.05	x	90	=	0.945
		x	100	=	1.05
Design BOD, lbs/day	1896	x	90	=	1706.4
		x	100	=	1896

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	0	0
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	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					0

0

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 2025

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

Yes

Yes

Yes

No

No

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

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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	22	19.8	3	1	0	0
February	22	19.8	3	1	0	0
March	22	19.8	3	1	0	0
April	22	19.8	3	1	0	0
May	15	13.5	3	1	0	0
June	15	13.5	1	1	0	0
July	15	13.5	0	1	0	0
August	15	13.5	0	1	0	0
September	15	13.5	0	1	0	0
October	22	19.8	0	1	0	0
November	22	19.8	1	1	0	0
December	22	19.8	2	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

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)

2025-12-31

- No

If No, please explain:

3. Treatment Problems

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

N/A

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

- No

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

<p>If Yes, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test?</p> <p><input type="radio"/> Yes</p> <p><input checked="" type="radio"/> No</p> <p>If Yes, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
<p>4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity?</p> <p><input type="radio"/> Yes</p> <p><input type="radio"/> No</p> <p><input checked="" type="radio"/> N/A</p> <p>Please explain unless not applicable:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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	22	19.8	4	1	0	0
February	22	19.8	5	1	0	0
March	22	19.8	7	1	0	0
April	22	19.8	5	1	0	0
May	15	13.5	4	1	0	0
June	15	13.5	3	1	0	0
July	15	13.5	3	1	0	0
August	15	13.5	1	1	0	0
September	15	13.5	2	1	0	0
October	22	19.8	2	1	0	0
November	22	19.8	3	1	0	0
December	22	19.8	4	1	0	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	

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?

N/A

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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	4	4	.017	0	.075	0	0	0	0
February	4	4	0	0	0	0	0	0	0
March	4	4	0	0	0	0	0	0	0
April	4	4	.011	0	.05	0	0	0	0
May	1	1	.019	0	0	0	.077	0	0
June	1	1	.025	0	.04	0	0	.07	0
July	1	1	.024	0	0	0	.113	0	0
August	1	1	0	0	0	0	0	0	0
September	1	1	0	0	0	0	0	0	0
October	4	4	0	0	0	0	0	0	0
November	4	4	0	0	0	0	0	0	0
December	4	4	.506	0	.393	.563	1.04	.153	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?

N/A

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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	0.142	1	0
February	1	0.184	1	0
March	1	0.222	1	0
April	1	0.232	1	0
May	1	0.333	1	0
June	1	0.430	1	0
July	1	0.762	1	0
August	1	0.706	1	0
September	1	0.415	1	0
October	1	0.273	1	0
November	1	0.292	1	0
December	1	0.138	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?

N/A

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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:

2. Land Application Site

2.1 Last Year's Approved and Active Land Application Sites

2.1.1 How many acres did you have?

936.5 acres

2.1.2 How many acres did you use?

57 acres

2.2 If you did not have enough acres for your land application needs, what action was taken?

2.3 Did you overapply nitrogen on any of your approved land application sites you used last year?

Yes (30 points)

No

2.4 Have all the sites you used last year for land application been soil tested in the previous 4 years?

Yes

No (10 points)

N/A

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. 004 - 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				<6.8										0	0
Cadmium		39	85				.57										0	0
Copper		1500	4300				1200										0	0
Lead		300	840				11										0	0
Mercury		17	57				<1.6										0	0
Molybdenum	60		75				5.2									0		0
Nickel	336		420				16									0		0
Selenium	80		100				<13									0		0
Zinc		2800	7500				660										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)

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

- 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)
- 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?

0

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.

Outfall Number:	004
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	04/01/2025 - 12/31/2025
Density:	16,819
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Aerobic Digestion
Process Description:	Fecal coliform dry basis. Samples from 10/15/2025 exceeded 8hr hold time

Outfall Number:	004
Biosolids Class:	B
Bacteria Type and Limit:	Fecal Coliform
Sample Dates:	04/01/2025 - 12/31/2025
Density:	189,685
Sample Concentration Amount:	CFU/G TS
Requirement Met:	Yes
Land Applied:	Yes
Process:	Aerobic Digestion
Process Description:	Fecal coliform dry basis.

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?

- Yes (40 Points)

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

<ul style="list-style-type: none"> ● No <p>If yes, what action was taken?</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	0														
<p>5. Vector Attraction Reduction (per outfall):</p> <p>5.1 Verify the following information. If any of the 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;">004</td> </tr> <tr> <td>Method Date:</td> <td style="text-align: center;">12/31/2025</td> </tr> <tr> <td>Option Used To Satisfy Requirement:</td> <td style="text-align: center;">Injection when land apply</td> </tr> <tr> <td>Requirement Met:</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Land Applied:</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Limit (if applicable):</td> <td></td> </tr> <tr> <td>Results (if applicable):</td> <td></td> </tr> </table> <p>5.2 Was the limit exceeded or the process criteria not met at the time of land application?</p> <ul style="list-style-type: none"> <input type="radio"/> Yes (40 Points) ● No <p>If yes, what action was taken?</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Outfall Number:	004	Method Date:	12/31/2025	Option Used To Satisfy Requirement:	Injection when land apply	Requirement Met:	Yes	Land Applied:	Yes	Limit (if applicable):		Results (if applicable):		0
Outfall Number:	004														
Method Date:	12/31/2025														
Option Used To Satisfy Requirement:	Injection when land apply														
Requirement Met:	Yes														
Land Applied:	Yes														
Limit (if applicable):															
Results (if applicable):															
<p>6. Biosolids Storage</p> <p>6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site?</p> <ul style="list-style-type: none"> ● <input checked="" type="radio"/> >= 180 days (0 Points) <input type="radio"/> 150 - 179 days (10 Points) <input type="radio"/> 120 - 149 days (20 Points) <input type="radio"/> 90 - 119 days (30 Points) <input type="radio"/> < 90 days (40 Points) <input type="radio"/> N/A (0 Points) <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</p> <p>7.1 Describe any outstanding biosolids issues with treatment, use or overall management:</p> <div style="border: 1px solid black; padding: 2px;">N/A</div>															

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

Staffing and Preventative Maintenance (All Treatment Plants)

<p>1. Plant Staffing</p> <p>1.1 Was your wastewater treatment plant adequately staffed last year?</p> <ul style="list-style-type: none">● Yes○ No <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Could use more help/staff for:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping?</p> <ul style="list-style-type: none">● Yes○ No <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
<p>2. Preventative Maintenance</p> <p>2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items?</p> <ul style="list-style-type: none">● Yes (Continue with question 2) <input type="checkbox"/><input type="checkbox"/>○ No (40 points) <input type="checkbox"/><input type="checkbox"/> <p>If No, please explain, then go to question 3:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment?</p> <ul style="list-style-type: none">● Yes○ No (10 points) <p>2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly?</p> <ul style="list-style-type: none">● Yes<ul style="list-style-type: none">○ Paper file system○ Computer system● Both paper and computer system○ No (10 points)	0
<p>3. O&M Manual</p> <p>3.1 Does your plant have a detailed O&M and Manufacturer Equipment Manuals that can be used as a reference when needed?</p> <ul style="list-style-type: none">● Yes○ No	
<p>4. Overall Maintenance /Repairs</p> <p>4.1 Rate the overall maintenance of your wastewater plant.</p> <ul style="list-style-type: none">○ Excellent● Very good○ Good○ Fair○ Poor <p>Describe your rating:</p>	

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

Proper maintenance and repair are a priority in our facility to ensure the dependability and longevity of our equipment. Our O&M procedures meet or exceed the manufacturers recommendations.

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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:

MICHAEL S BRACE

Certification No:

33735

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				
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	X	NA	NA

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)

2.3 For wastewater treatment facilities with a registered or certified laboratory, is at least one operator that works in the laboratory certified at the basic level in the laboratory (L) subclass?

- Yes
- No
- N/A – Wastewater treatment facility does not have a registered or certified laboratory

2.4 For wastewater treatment facilities that own and operate a sanitary sewage collection system, has at least one operator been designated the OIC for sanitary sewage collection system and certified at the basic level in the sanitary sewage collection system (SS) subclass?

- Yes
- No
- N/A – Owner of the Wastewater treatment facility does not own and operate a sanitary sewage collection system

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

<input type="checkbox"/> An arrangement with another certified operator <input type="checkbox"/> An arrangement with another community with a certified operator <input type="checkbox"/> An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year <input checked="" type="checkbox"/> A consultant to serve as your certified operator <input type="checkbox"/> None of the above (20 points) If "None of the above" is selected, please explain: <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	0
--	---

<p>4. Continuing Education Credits</p> <p>4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates?</p> <p>OIT and Basic Certification:</p> <ul style="list-style-type: none"> <input type="radio"/> Averaging 6 or more CECs per year. <input type="radio"/> Averaging less than 6 CECs per year. <p>Advanced Certification:</p> <ul style="list-style-type: none"> <input checked="" type="radio"/> Averaging 8 or more CECs per year. <input type="radio"/> Averaging less than 8 CECs per year. 	
---	--

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

Financial Management

<p>1. Provider of Financial Information</p> <p>Name: <input style="width: 150px;" type="text" value="Denise Schwenn"/></p> <p>Telephone: <input style="width: 150px;" type="text" value="608-437-9409"/> (XXX) XXX-XXXX</p> <p>E-Mail Address (optional): <input style="width: 300px;" type="text" value="denise.schwenn@mounthorebwi.info"/></p>																
<p>2. Treatment Works Operating Revenues</p> <p>2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ?</p> <p>● Yes (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ No (40 points)</p> <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: <input style="width: 100px;" type="text" value="2025"/></p> <p>● 0-2 years ago (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ 3 or more years ago (20 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ N/A (private facility)</p> <p>2.3 Did you have a special account (e.g., CWFPP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?</p> <p>● Yes (0 points)</p> <p>○ No (40 points)</p>	0															
<p>REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]</p>																
<p>3. Equipment Replacement Funds</p> <p>3.1 When was the Equipment Replacement Fund last reviewed and/or revised? Year: <input style="width: 100px;" type="text" value="2025"/></p> <p>● 1-2 years ago (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ 3 or more years ago (20 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ N/A</p> <p>If N/A, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>3.2 Equipment Replacement Fund Activity</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">3.2.1 Ending Balance Reported on Last Year's CMAR</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 35%; text-align: center;"><input style="width: 150px;" type="text" value="1,427,565.12"/></td> </tr> <tr> <td>3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><input style="width: 150px;" type="text" value="0.00"/></td> </tr> <tr> <td>3.2.3 Adjusted January 1st Beginning Balance</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><input style="width: 150px;" type="text" value="1,427,565.12"/></td> </tr> <tr> <td>3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)</td> <td style="text-align: right;">\$</td> <td style="text-align: center;"><input style="width: 150px;" type="text" value="225,791.08"/></td> </tr> <tr> <td></td> <td style="text-align: right;">+</td> <td></td> </tr> </table>	3.2.1 Ending Balance Reported on Last Year's CMAR	\$	<input style="width: 150px;" type="text" value="1,427,565.12"/>	3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	\$	<input style="width: 150px;" type="text" value="0.00"/>	3.2.3 Adjusted January 1st Beginning Balance	\$	<input style="width: 150px;" type="text" value="1,427,565.12"/>	3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	\$	<input style="width: 150px;" type="text" value="225,791.08"/>		+		
3.2.1 Ending Balance Reported on Last Year's CMAR	\$	<input style="width: 150px;" type="text" value="1,427,565.12"/>														
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	\$	<input style="width: 150px;" type="text" value="0.00"/>														
3.2.3 Adjusted January 1st Beginning Balance	\$	<input style="width: 150px;" type="text" value="1,427,565.12"/>														
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	\$	<input style="width: 150px;" type="text" value="225,791.08"/>														
	+															

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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

\$ 1,653,356.20

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?

\$ 543,400.00

0

Please note: If you had a CWFPP 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	Stewart Park East lift station force main upsize to increase pumping capacity	\$400,000	2026
2	WPCF digester blower replacement.	\$100,000	2027
3	Stewart Park East Lift Station, pumps and controls upgrade	\$350,000	2028
4	2nd St Lift Station Replacement	\$200,000	2027

5. Financial Management General Comments

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:

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	24,310	4
February	21,695	6
March	23,389	2
April	22,047	1
May	20,963	3
June	22,891	1
July	21,384	7
August	20,031	9
September	21,329	8
October	18,795	5
November	21,488	6
December	22,170	5
Total	260,492	57
Average	21,708	5

6.1.2 Comments:

Fourth Street lift station is the only station using natural gas

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:

2019

By Whom:

Strand Associates

Describe and Comment:

Full lift station evaluation and assessment including energy study.

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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?

As aging equipment gets replaced we will explore more efficient options including VFDs, high efficiency motors, and other options that offer greater operational flexibility.

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	100,985	15.11	6,683	31.93	3,163	1,570
February	90,207	13.23	6,818	26.74	3,373	1,291
March	85,133	14.76	5,768	35.50	2,398	653
April	83,389	14.59	5,715	32.52	2,564	36
May	67,084	14.90	4,502	40.15	1,671	164
June	78,476	15.28	5,136	35.10	2,236	32
July	75,969	15.34	4,952	35.84	2,120	45
August	75,594	16.18	4,672	31.59	2,393	101
September	83,995	13.66	6,149	32.13	2,614	80
October	74,861	13.01	5,754	32.02	2,338	374
November	83,516	12.04	6,937	29.67	2,815	1,176
December	91,015	13.06	6,969	30.47	2,987	1,387
Total	990,224	171.16		393.66		6,909
Average	82,519	14.26	5,838	32.81	2,556	576

7.1.2 Comments:

Figures above include both treatment facility sites

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 2025

Other:

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?

We continuously look for ways to increase efficiency in the operation of our facility.

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:

2017

By Whom:

Strand Associates

Describe and Comment:

During the design Strand worked with FOE to ensure energy efficiencies were included in the plant's upgrades.

Part of the facility

Year:

By Whom:

Describe and Comment:

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 2025

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:

Clean, televise, and inspect 10% of our collection system including mains and manholes, update GIS mapping data

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?

Sewer Use Ordinance

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2022-02-02

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
- Up-to-date sewer system map

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 2025

- 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:

0

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	<input style="width: 60px;" type="text" value="10.5"/>	% of system/year
Root removal	<input style="width: 60px;" type="text" value="1"/>	% of system/year
Flow monitoring	<input style="width: 60px;" type="text" value="0"/>	% of system/year
Smoke testing	<input style="width: 60px;" type="text" value="0"/>	% of system/year
Sewer line televising	<input style="width: 60px;" type="text" value="3.8"/>	% of system/year
Manhole inspections	<input style="width: 60px;" type="text" value="2"/>	% of system/year
Lift station O&M	<input style="width: 60px;" type="text" value="52"/>	# per L.S./year
Manhole rehabilitation	<input style="width: 60px;" type="text" value=".5"/>	% of manholes rehabbed
Mainline rehabilitation	<input style="width: 60px;" type="text" value=".5"/>	% of sewer lines rehabbed
Private sewer inspections	<input style="width: 60px;" type="text" value="0"/>	% of system/year

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

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	6/23/2025 9:00:00 PM - 6/23/2025 10:00:00 PM	3106 Co Hwy JG, Mt Horeb, WI 53572	Rain	500
1	12/16/2025 6:00:00 PM - 12/17/2025 9:00:00 AM	1948 Springdale St. Mount Horeb, WI 53572	Equipment Failure	5,000
2	7/31/2025 12:00:00 PM - 8/15/2025 12:00:00 AM	103 Long View Ave. Mount Horeb, WI 53572	Broken Sewer, Broken Sewer	50

** 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?

5. Infiltration / Inflow (I/I)

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

Yes
 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:

 No significant changes from previous years.

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

 Periodic televising the system and identifying compromised lines has allowed us to prioritize repairs to sanitary main lines to minimize I/I. Manhole inspections and cover replacements have also helped us address I/I.

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

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 **2025**

Grading Summary

WPDES No: 0020281

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)

Compliance Maintenance Annual Report

Mount Horeb Wastewater Treatment Facility

Last Updated: Reporting For:
5/19/2026 2025

Resolution or Owner's Statement

Name of Governing
Body or Owner:

Village of Mount Horeb Utilities Commission

Date of Resolution or
Action Taken:

2026-06-09

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)

Each SSO in 2025 was its own unique situation and was handled appropriately. Adjustments to O&M procedures at the lift stations have been made to better identify potential future mechanical issues. Additionally, a force main is being upsized in 2026 to better handle increased flows during wet-weather events in known areas of high I/I where access for main line lining is limited.

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

RESOLUTION 2026-10

ADOPTING THE COMPLIANCE MAINTENANCE ANNUAL REPORT

CMAR Report Year: 2025

COMPLIANCE MAINTENANCE RESOLUTION

RESOLVED that the Village of Mount Horeb informs the Wisconsin Department of Natural Resources that the following actions were taken by the Village of Mount Horeb Utility Commission:

Reviewed the Compliance Maintenance Annual Report which is attached to this resolution.

Passed by a (majority) (unanimous) vote of the Village of Mount Horeb Utility Commission on June 03, 2026.

John C Temby, Chairman
Mount Horeb Utility Commission

ATTEST:

Denise Schwenn, Finance Director/Treasurer



AGENDA ITEM REPORT

MEETING DATE

June 9, 2026

PREPARED BY

AGENDA ITEM # 4.g

Consider Proposal to Update Village Utility Office Hours

BACKGROUND

Currently, village office hours are 7am-4:30pm M-Th, 7am-12pm F. We would like to adjust the Friday office closure time to 11am, aligning office staff with utility and public service crews. There would be exceptions to ensure our customers receive ample opportunity to make their payments in person when billing cycle payment due dates, disconnection dates, or reconnections fall on Fridays; as well as adjustments during property tax collection times in December & January. Seeking Utility Commission support for making this small scheduling change to help with staffing restrictions and adjustments (to keep staff within a 40-hour work week).

RECOMMENDATION

ATTACHMENTS

None