



**COMMISSION MEETING**  
**677 Bio Avenue Ellsworth, WI 54011**  
**February 17<sup>th</sup> 2022 8:30 a.m.**  
**Available online at**

Roll call.

**CONSENT AGENDA:**

1. Approval of bills.
2. Approval of January 20<sup>th</sup> Minutes

**FINANCIAL REPORTS:**

3. Approval of the January financial reports.

**FACILITIES REPORT:**

4. Facility report

**OLD BUSINESS**

5. Receiving station update
6. By-law changes, discussion

**New Business**

7. 2022 Draft audit review and approval

**MISCELLANEOUS:**

8. Communications and future agenda items.

**ADJOURNMENT:**

9. Adjournment.

Randy Lindquist.  
Superintendent



## **MEMORANDUM**

**To: Commissioners**

**From: Randy Lindquist,**

**Date: 2-11-2022**

**Title: Agenda Item 1 Approval of bills**

---

**Bill paid between January 8<sup>th</sup>,2022 and February 11<sup>th</sup> , 2022**

<b>Total of bills paid</b>	<b>\$147,471.18</b>
<b>Total Payroll</b>	<b><u>\$ 8,206.95</u></b>
<b>Total Payments</b>	<b>\$155,678.13</b>

2/11/2022

6:17 AM

Reprint Check Register - Quick Report - ALL

Page: 1

ACCT

## 1 OPERATING CHECKING

## Accounting Checks

Posted From: 1/08/2022

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
ETF	1/31/2022	EMPLOYEE TRUST FUNDS	2,720.88
	Manual Check		
IRS	1/31/2022	IRS - 941 V PAYMENT	4,690.70
	Manual Check	EIN 39-1828638	
XCEL	2/07/2022	XCEL ENERGY	5,201.33
	Prev YR Exp/Manual Check		
15582	1/31/2022	ALCIVIA	188.12
	Previous Year Expense		
15583	1/31/2022	PAULS INDUSTRIAL GARAGE INC	73.50
	Previous Year Expense	ACCT#114609	
15584	1/31/2022	SPECTRUM INSURANCE GROUP	2,958.50
	Previous Year Expense	4916	
15585	1/31/2022	VILLAGE OF ELLSWORTH	1,077.96
	Previous Year Expense		
15586	1/31/2022	GRAYMONT (WI) LLC	17,464.82
15587	1/31/2022	HAWKINS, INC.	9,541.39
15588	1/31/2022	VERIZON WIRELESS	55.60
		ACCT#687095931-00001	
15589	1/31/2022	DNR	70.00
15593	1/31/2022	HAWKINS, INC.	34.50
		freight charge left off of check 15587	
15594	1/31/2022	PORCUPINE ENTERPRIZES LLC	62,472.25
		AMERY	
15595	2/07/2022	CARD MEMBER SERVICES	751.64
15596	2/07/2022	BRICKNER OIL INC	42.40
		ACCT #1471	
15597	2/07/2022	COORDINATED BUSINESS SYSTEMS	50.81
15598	2/07/2022	GRAYMONT (WI) LLC	4,807.92
15599	2/07/2022	PAULS INDUSTRIAL GARAGE INC	73.50
		ACCT#114609	
15600	2/07/2022	POWERPLAN OIB	229.14
		ACCT#885024198	
15601	2/07/2022	SECURIAN FINANCIAL GROUP INC	131.34
		2-2022	

2/11/2022

6:17 AM

Reprint Check Register - Quick Report - ALL

Page: 2

ACCT

## 1 OPERATING CHECKING

## Accounting Checks

Posted From: 1/08/2022

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
15602	2/07/2022	USA BLUE BOOK	133.68
15603	2/07/2022	WE ENERGIES ACCT#3643-488-772	1,320.00
15604	2/07/2022	Waltz Ace Hardware	26.98
15605	2/07/2022	CLIFTONLARSONALLEN ACCT#095-098122	9,030.00
15606	2/07/2022	HAWKINS, INC.	7,963.71
15607	2/07/2022	USA BLUE BOOK	638.38
15608	2/07/2022	WEIGH RITE SCALE CO INC scale repair	7,414.23
15609	2/07/2022	Revize LLC	1,500.00
15610	2/07/2022	WDATCP RE-INSPECTION FEE	115.00
15611	2/07/2022	HUEBSCH ACCT#60595	838.00
15612	2/07/2022	CITY OF RIVER FALLS Travel Center	805.01
15613	2/07/2022	McMaster-Carr	262.98
15614	2/07/2022	VERIZON WIRELESS ACCT#687095931-00001	55.52
15615	2/07/2022	ALCIVIA	404.96
15616	2/07/2022	CITY OF RIVER FALLS Travel Center	763.04
15616	2/07/2022	CITY OF RIVER FALLS Travel Center	-763.04
15617	2/07/2022	CITY OF RIVER FALLS Travel Center	763.04
WI457	1/17/2022	Empower Retirement Deffered comp 1-17-22 Payroll	750.00
WI457	1/31/2022	Empower Retirement Deffered comp 1-31-22 Payroll	750.00
WIDOR	1/31/2022	WI DEPT REVENUE W/H TAX	862.71

Previous Year Expense

Prev YR Exp/Manual Check

Manual Check

Manual Check

Manual Check

2/11/2022

6:17 AM

Reprint Check Register - Quick Report - ALL

Page: 3

ACCT

## 1 OPERATING CHECKING

## Accounting Checks

Posted From: 1/08/2022

From Account:

Thru:

Thru Account:

Check Nbr	Check Date	Payee	Amount
BANKFEE	1/30/2022	CCF Bank	3.00
	Manual Check	bank fee	
AT&TPHONE	1/31/2022	AT&T Phone	196.90
	Manual Check		
PRINCIPAL	2/07/2022	Principal Life Insurance	474.48
	Manual Check		
HEALTHPART	1/31/2022	HEALTH PARTNERS	347.60
	Manual Check	ACCT #24378	
AT&TINTERNET	1/30/2022	AT&T Internet	178.70
	Manual Check	ACCT#715 273-6461 441 3	
		Grand Total	147,471.18

2/11/2022

6:17 AM

Reprint Check Register - Quick Report - ALL

Page: 4  
ACCT

1 OPERATING CHECKING

Accounting Checks

Posted From: 1/08/2022

From Account:

Thru:

Thru Account:

Amount

---

Total Expenditure from Fund # 100 - OPERATING FUND

147,471.18

Total Expenditure from all Funds

147,471.18

2/11/2022

6:38 AM

Reprint Check Register - Quick Report - ALL

Page: 1

ACCT

**2 Credit Card**

ALL Checks

Posted From: 1/07/2022 From Account:  
Thru: 2/11/2022 Thru Account:

Check Nbr	Check Date	Payee	Amount
WEF	1/20/2022	WATER ENVIRONMENT FEDERATION	139.00
	Manual Check		
WWOA	1/20/2022	WWOA RICK WEIKEL	60.00
	Manual Check		
CENEX	1/20/2022	ALCIVIA	45.91
	Manual Check	TANNER FUEL REIMBURSEMENT	
CENEX	1/20/2022	ALCIVIA	46.00
	Manual Check	TANNER FUEL REIMBURSEMENT	
AMAZON	1/20/2022	AMAZON	26.98
	Manual Check	TAX FORMS	
GOOGLE	1/20/2022	Google Ads	7.88
	Manual Check		
HANISCH	1/20/2022	HANISCH BAKERY	38.30
	Manual Check		
MENARDS	1/20/2022	Menards	157.47
	Manual Check		
JOHN DEERE	1/20/2022	TRACTOR CENTRAL	230.10
	Manual Check		
		Grand Total	751.64

## **West Central Wisconsin Biosolids Facility**

### **Commission meeting**

**January 20th 2022**

**Board Members Present:** Gary Newton, Greg Engeset, John Bond, Steve Skinner

**Board member Online:** Kevin Westhuis,

**Others:** Matt Holmen, Jeremy Wood, Rich Bignell, Joe Intihar

Meeting was called to order by Gary Newton at 8:30 am.

#### **Consent Agenda:**

Motion was made and passed to approve December bills totaling \$174,497.96. M/S Greg/Steve

Motion was made and passed to approve December 16<sup>th</sup> minutes. M/S Steve/Greg

#### **Financial Report:**

Randy presented December financial report as outline in agenda packet. Motion was made and passed to approve December financial report. M/S Greg/Steve

#### **Facilities Report:**

Randy discussed how sludge percentages are getting higher which is changing how processing may need to be handled. Randy presented sludge data and how it has been affecting operations. Main issue is with the thicker sludge. The centrifuge efficiency is affected by the higher sludge percentages. They are starting to require slower feed rates in order to dewater properly. If trend continues changes will require longer operation hours or changes to hauling schedule to allow for more run days for processing. There was discussion on how to best deal with this issue. No action was taken at this time.

Bioset mixer is still waiting for parts to be ready for work to be performed.

#### **Old Business:**

Erik with Donohue Engineering gave a receiving station project update. The transfer from Town and Country Engineering to Donohue Engineering went smoothly. Erik is looking for direction on how board wants to process moving forward. He going put together design and bid contract documents. Also Donohue going to put together a Phase One preliminary design contract as well. Donohue will give monthly progress reports. May 18<sup>th</sup> is set to be the next community update meeting.

New operator position discussion was tabled as Randy wasn't able to get memo together in time to present for this meeting.

#### **New business:**

Randy talked about whether it would be good time to do a By-laws review. As questions have come up about wording of the By-laws and communities have asked for clarity on some statements. Motion was made and passed to have By-laws reviewed. Randy will email out By-laws documents to communities to review and make comments. After review and comment period from communities Randy will then send on to Biosolids attorney for final review and drafting of by-laws for changes. M/S Greg/Steve



Village of Cadott has contacted Randy about hauling and treatment of their sludge. After much discussion the decision was made to not accept Cadott sludge at this time. Randy will notify Village of Cadott of the board's decision.

**Adjournment:**

Meeting was adjourned at 9:30am M/S Steve/Greg



## **MEMORANDUM**

**To: Commissioners**

**From: Randy Lindquist,**

**Date:**

**Title: Agenda Item 3 Financial Reports**

---

**Bank balance as of 2/11/2022    \$2,387,771.90**

**January revenues**

<b>Members</b>	<b>\$174,243.91</b>
<b>Non Members</b>	<b><u>\$ 38,500.12</u></b>
<b>Total</b>	<b>\$212,844.03</b>

**January Expenses**

<b>Operating cost</b>	<b>\$85,001.47</b>
<b>Maintenance</b>	<b>0.00</b>
<b>Admin</b>	<b>\$7,723.02</b>
<b>Transportation</b>	<b>\$62,472.25</b>

**This leaves a surplus of \$30,563.96 for the month of January.**

2/11/2022

6:45 AM

Treasurer's Report  
1 OPERATING CHECKING  
1/08/2022 Thru: 2/11/2022

Page: 1  
ACCT

---

1/07/2022 Balance: 2,434,787.80

Checks: -155,678.13

Receipts: 108,662.23

Other Cash Transactions: 0.00

2/11/2022 Balance: 2,387,771.90

## West Cental Wisconsin Biosolids Facility

month # 1

## Budget Statement

The period of January 1-31, 2022

	Current Month January-22	Budgeted January-21	Variance	YTD actual 2022	YTD Budget 2022	Variance	Budget 2022	% of Budget
<b>Revenues:</b>								
Charges to member facilities	174,343.91	174,013.45	330.46	174,343.91	174,013.45	330.46	\$ 2,088,161.45	8%
Charges to non-member facilities	38,500.12	46,037.60	(7,537.48)	38,500.12	46,037.60	(7,537.48)	\$ 552,451.14	7%
Other revenues	0.00	0.00	0.00	0.00	0.00	0.00	\$ -	
Total charges for services	212,844.03	220,051.05	(7,207.02)	212,844.03	220,051.05	(7,207.02)	\$ 2,640,612.59	
<b>Total Revenues:</b>	212,844.03	220,051.05	(7,207.02)	212,844.03	220,051.05	(7,207.02)	\$ 2,640,612.59	8%

**Expenditures:****Operating expenses:**

Salaries & wages	51110	18,759.77	13,545.00	5,214.77	18,759.77	13,545.00	5,214.77	\$ 162,540.05	12%
FICA/medicare	51121	1,435.16	1,036.19	398.97	1,435.16	1,036.19	398.97	\$ 12,434.31	12%
Retirement	51122	1,219.38	880.43	338.95	1,219.38	880.43	338.95	\$ 10,565.10	12%
Health insurance	51131	5,581.81	7,700.00	(2,118.19)	5,581.81	7,700.00	(2,118.19)	\$ 92,400.00	6%
Life insurance	51132	203.66	166.67	36.99	203.66	166.67	36.99	\$ 2,000.00	10%
Health Savings Accounts	51133	12,000.00	1,000.00	11,000.00	12,000.00	1,000.00	11,000.00	\$ 12,000.00	100%
Telephone	51210	431.20	541.67	(110.47)	431.20	541.67	(110.47)	\$ 6,500.00	7%
Water and Sewer service	51220	0.00	583.33	(583.33)	0.00	583.33	(583.33)	\$ 7,000.00	0%
Electricity	51230	5,664.41	5,833.33	(168.92)	5,664.41	5,833.33	(168.92)	\$ 70,000.00	8%
Natural gas	51240	1,320.00	833.33	486.67	1,320.00	833.33	486.67	\$ 10,000.00	13%
Training	51250	0.00	250.00	(250.00)	0.00	250.00	(250.00)	\$ 3,000.00	0%
Lawn care	51260	0.00	83.33	(83.33)	0.00	83.33	(83.33)	\$ 1,000.00	0%
Sludge conditioning chemicals	51310	10,430.87	16,666.67	(6,235.80)	10,430.87	16,666.67	(6,235.80)	\$ 200,000.00	5%
Hot dust/ quick lime	51320	17,464.82	15,000.00	2,464.82	17,464.82	15,000.00	2,464.82	\$ 180,000.00	10%
Sulfamic Acid	51340	0.00	916.67	(916.67)	0.00	916.67	(916.67)	\$ 11,000.00	0%
Lab supplies	51410	0.00	416.67	(416.67)	0.00	416.67	(416.67)	\$ 5,000.00	0%
Outside lab testing	51420	0.00	500.00	(500.00)	0.00	500.00	(500.00)	\$ 6,000.00	0%
Misc general expenses	51425	914.50	1,416.67	(502.17)	914.50	1,416.67	(502.17)	\$ 17,000.00	5%
Boot allowance	51426	0.00	25.00	(25.00)	0.00	25.00	(25.00)	\$ 300.00	0%
Engineering	51427	0.00	1,666.67	(1,666.67)	0.00	1,666.67	(1,666.67)	\$ 20,000.00	0%
Fuel for equipment	51510	0.00	291.67	(291.67)	0.00	291.67	(291.67)	\$ 3,500.00	0%

## West Cental Wisconsin Biosolids Facility

month # 1

## Budget Statement

The period of January 1-31, 2022

		Current Month January-22	Budgeted January-21	Variance	YTD actual 2022	YTD Budget 2022	Variance	Budget 2022	% of Budget
Contingency	51620	0.00	2,500.00	(2,500.00)	0.00	2,500.00	(2,500.00)	\$ 30,000.00	0%
Centrate treatment	51621	0.00	500.00	(500.00)	0.00	500.00	(500.00)	\$ 6,000.00	0%
Centrate Transportation	51621	0.00	1,166.67	(1,166.67)	0.00	1,166.67	(1,166.67)	\$ 14,000.00	0%
Phosphorus chemicals	51710	0.00	5,000.00	(5,000.00)	0.00	5,000.00	(5,000.00)	\$ 60,000.00	0%
Property & liability insurance	51810	0.00	1,416.67	(1,416.67)	0.00	1,416.67	(1,416.67)	\$ 17,000.00	0%
Workers compensation	51820	0.00	666.67	(666.67)	0.00	666.67	(666.67)	\$ 8,000.00	0%
PiLT	51825	0.00	4,063.50	(4,063.50)	0.00	4,063.50	(4,063.50)	\$ 48,761.94	0%
Environmental fees	51850	0.00	31.67	(31.67)	0.00	31.67	(31.67)	\$ 380.00	0%
Odor control chemicals	51990	9,575.89	4,166.67	5,409.22	9,575.89	4,166.67	5,409.22	\$ 50,000.00	19%
Total Operating Expenses		85,001.47	88,865.12	(3,863.65)	85,001.47	88,865.12	(3,863.65)	\$ 1,066,381.41	8%

**Maintenance expenses:**

Structures & improvements	52110	0.00	3,333.33	(3,333.33)	0.00	3,333.33	(3,333.33)	\$ 40,000.00	0%
Safety training & supplies	52116	0.00	416.67	(416.67)	0.00	416.67	(416.67)	\$ 5,000.00	0%
HVAC	52120	0.00	416.67	(416.67)	0.00	416.67	(416.67)	\$ 5,000.00	0%
Dewatering equipment	52210	0.00	833.33	(833.33)	0.00	833.33	(833.33)	\$ 10,000.00	0%
Sludge cake mixer	52220	0.00	416.67	(416.67)	0.00	416.67	(416.67)	\$ 5,000.00	0%
Receiving station equipment	52230	0.00	41.67	(41.67)	0.00	41.67	(41.67)	\$ 500.00	0%
Conveying equipment	52240	0.00	41.67	(41.67)	0.00	41.67	(41.67)	\$ 500.00	0%
Loader	52250	0.00	208.33	(208.33)	0.00	208.33	(208.33)	\$ 2,500.00	0%
Pickup truck	52255	0.00	125.00	(125.00)	0.00	125.00	(125.00)	\$ 1,500.00	0%
Scale	52260	0.00	416.67	(416.67)	0.00	416.67	(416.67)	\$ 5,000.00	0%
Sludge & centrate tanks	52270	0.00	10,416.67	(10,416.67)	0.00	10,416.67	(10,416.67)	\$ 125,000.00	0%
Sludge Feed pumps	52280	0.00	2,083.33	(2,083.33)	0.00	2,083.33	(2,083.33)	\$ 25,000.00	0%
Odor Control Equipment	52300	0.00	833.33	(833.33)	0.00	833.33	(833.33)	\$ 10,000.00	0%
Silos	52400	0.00	166.67	(166.67)	0.00	166.67	(166.67)	\$ 2,000.00	0%
Maintenance office equipment	52810	0.00	83.33	(83.33)	0.00	83.33	(83.33)	\$ 1,000.00	0%
Projects	52910	0.00	0.00	0.00	0.00	0.00	0.00	\$ -	0%
Maintenance other equipment	52990	0.00	3,333.33	(3,333.33)	0.00	3,333.33	(3,333.33)	\$ 40,000.00	0%
Total Maintenance Expenses		0.00	23,166.67	(23,166.67)	0.00	23,166.67	(23,166.67)	\$ 278,000.00	0%

## West Cental Wisconsin Biosolids Facility

month # 1

## Budget Statement

The period of January 1-31, 2022

		Current Month January-22	Budgeted January-21	Variance	YTD actual 2022	YTD Budget 2022	Variance	Budget 2022	% of Budget
<b>Administrative:</b>									
Salaries & Wages	53110	2,170.30	1,500.00	670.30	2,170.30	1,500.00	670.30	\$ 18,000.00	12%
FICA/medicare	53121	166.30	114.75	51.55	166.30	114.75	51.55	\$ 1,377.00	12%
Retirement	53122	141.06	97.50	43.56	141.06	97.50	43.56	\$ 1,170.00	12%
Health insurance	53131	500.00	666.67	(166.67)	500.00	666.67	(166.67)	\$ 8,000.00	6%
Life insurance	53132	0.00	41.67	(41.67)	0.00	41.67	(41.67)	\$ 500.00	0%
Commission expenses	53210	0.00	2,083.33	(2,083.33)	0.00	2,083.33	(2,083.33)	\$ 25,000.00	0%
Office supplies & expenses	53310	45.36	333.33	(287.97)	45.36	333.33	(287.97)	\$ 4,000.00	1%
WEB Site & Software	53311	1,500.00	250.00	1,250.00	1,500.00	250.00	1,250.00	\$ 3,000.00	50%
Outside legal services	53315	0.00	833.33	(833.33)	0.00	833.33	(833.33)	\$ 10,000.00	0%
Outside bookkeeping services	53316	0.00	0.00	0.00	0.00	0.00	0.00	\$ -	
Accounting & Auditing	53410	0.00	1,166.67	(1,166.67)	0.00	1,166.67	(1,166.67)	\$ 14,000.00	0%
Engineering	53420	0.00	1,666.67	(1,666.67)	0.00	1,666.67	(1,666.67)	\$ 20,000.00	0%
Computer software	53990	3,200.00	333.33	2,866.67	3,200.00	333.33	2,866.67	\$ 4,000.00	80%
Total administrative expenses		7,723.02	9,087.25	(1,364.23)	7,723.02	9,087.25	(1,364.23)	\$ 109,047.00	
<b>Marketing:</b>									
Product marketing & distribution	55100	0.00	5,000.00	(5,000.00)	0.00	5,000.00	(5,000.00)	\$ 60,000.00	0%
Marketing wages	55600	0.00	0.00	0.00	0.00	0.00	0.00	\$ -	
Marketing fees	55300	0.00	0.00	0.00	0.00	0.00	0.00	\$ -	
Total marketing expenses		0.00	5,000.00	(5,000.00)	0.00	5,000.00	(5,000.00)	\$ 60,000.00	
<b>Debt Service</b>									
Utility Revenue Loan		0.00	0.00	0.00	0.00	0.00	0.00	\$ -	
<b>Replacement Fund</b>									
		27,083.33	27,083.33	(0.00)	27,083.33	27,083.33	(0.00)	\$ 325,000.00	8%

## West Cental Wisconsin Biosolids Facility

month # 1

## Budget Statement

The period of January 1-31, 2022

		<i>Current Month</i>	<i>Budgeted</i>		<i>YTD actual</i>	<i>YTD Budget</i>		<i>Budget</i>	<i>% of Budget</i>
		<i>January-22</i>	<i>January-21</i>	<i>Variance</i>	<i>2022</i>	<i>2022</i>	<i>Variance</i>	<i>2022</i>	
<b>Transfer from Replacement Fund</b>		-	-	-	-	-	-	\$ -	#DIV/0!
<b>Transportation</b>									
Members	54100	48,586.69	52,551.27	(3,964.58)	48,586.69	52,551.27	(3,964.58)	\$ 630,615.30	8%
Non-members	54100	13,885.56	14,297.41	(411.85)	13,885.56	14,297.41	(411.85)	\$ 171,568.89	8%
Total transportation expenses		62,472.25	66,848.68	(4,376.43)	62,472.25	66,848.68	(4,376.43)	\$ 802,184.19	8%
Total Revenue		212,844.03	220,051.05	(7,207.02)	212,844.03	220,051.05	(7,207.02)	\$ 2,640,612.59	8%
Total Expenses		182,280.07	220,051.05	(37,770.98)	182,280.07	220,051.05	(37,770.98)	\$ 2,640,612.59	7%
<b>Net operating Income</b>		30,563.96	0.00	30,563.96	30,563.96	0.00	30,563.96	\$ -	



## MEMORANDUM

**To: Commissioners**

**From: Randy Lindquist,**

**Date: 2-11-2022**

**Title: Agenda Item 4 Facility Report**

---

**January 2022**

### **Facility Issues:**

#### **Centrisys:**

The Centrisys centrifuge was found to have a bad bearing seal during a weekly maintenance check. While purging the feed end main bearings no grease exited the outlet side indicating that the seal had been compromised and grease is entering the machine instead of exiting the purge hole.

Discussion with Centrisys is that the machine could be operated in this condition as long it is not experiencing high vibrations. Centrisys recommended removing the rotating assembly and shipping it to them for inspection and repair. It looks like we last did bearings in 2014 and these bearings have an estimated 12,000 plus hours on them. Centrisys generally recommends changing bearings at 15,000 hours, so we should probably just have them done now.

#### **Bioset.**

The screw mixer is still in production waiting for parts, they are now hoping for a spring install maybe March or April.

#### **Other projects:**

Energnecs is hoping to get the level sensors installed soon. They are checking order status and will schedule work as soon as they arrive. Remainder of that project is still pending.



<b>Member Truckloads</b>	<b>164</b>
<b>Non Member Truckloads</b>	<b><u>45</u></b>
<b>Total Truckloads</b>	<b>209</b>
<b>Member Gallons</b>	<b>1,184,609</b>
<b>Non Member Gallons</b>	<b><u>313,792</u></b>
<b>Total Gallons</b>	<b>1,498,401</b>
<b>Member Pounds</b>	<b>295,524</b>
<b>Non Member Pounds</b>	<b><u>49,054</u></b>
<b>Total Pounds</b>	<b>344,578</b>

		<b>January 5 YEAR BIOSOLIDS SUMMARY</b>				
<b><u>Year to Date</u></b>		January 2018	January 2019	January 2020	January 2021	January 2022
Load Quantity	Total Member Loads	170	166	194	191	164
Load Quantity	Total Non-Member Loads	54	49	48	42	45
Load Quantity	Total Loads	224	215	242	233	209
Pounds	Total Member Biosolids	280,177	247,797	289,787	325,225	295,524
Pounds	Total Non-Member Biosolids	55,758	53,364	60,268	57,681	49,054
Pounds	Total Biosolids	335,935	301,161	350,055	382,906	344,578
Gallons	Total Member Volume	1,251,262	1,134,094	1,191,519	1,410,869	1,184,609
Gallons	Total Non-Member Volume	380,255	324,547	296,448	290,401	313,792
Gallons	Total Volume	1,631,517	1,458,641	1,487,967	1,701,270	1,498,401

# Operations Monthly Report

January 2022

	Feed Sludge Solids Avg	Feed Sludge pH Avg	To Centrisys Centrifuge Average Flow Rate	To Centrisys Centrifuge Flow Total	Centrisys Feed Solids	Centrisys Cake Sludge Avg	Centrisys Solids Production	Centrisys Operating Time	Bioset Hydraulic Power Unit Runtime	End Product Solids
Date	%	SU	GPM	KGal	DT/HR	%	Wet Ton/HR	hrs	Hours	%
01/01/2022										
01/02/2022										
01/03/2022	2.17	6.69	159	69	0.86	21.66	3.95	8.7	7.4	30.19
01/04/2022	2.74	6.22	178	96	1.22	22.67	5.37	9.7	9.9	35.38
01/05/2022	2.79	6.30	158	71	1.10	19.98	5.51	9.7	7.7	34.74
01/06/2022	2.94	6.35	152	82	1.12	20.08	5.55	9.7	9.1	34.88
01/07/2022	2.93	6.34	161	65	1.19	22.16	5.35	7.4	6.9	34.28
01/08/2022										
01/09/2022										
01/10/2022	2.05	6.63	167	89	0.85	20.25	4.22	9.6	9.0	32.59
01/11/2022	2.02	6.58	171	85	0.87	22.92	3.80	9.7	8.8	37.72
01/12/2022	2.62	6.53	173	93	1.13	21.27	5.32	9.6	9.1	32.69
01/13/2022	2.97	7.00	167	54	1.24	22.22	5.57	8.6	5.5	37.18
01/14/2022	2.98	6.19	151	81	1.13	21.58	5.24	9.6	9.0	38.89
01/15/2022										
01/16/2022										
01/17/2022	2.37	6.86	157	85	0.93	21.06	4.43	9.7	9.2	33.69
01/18/2022	2.33	6.73	188	102	1.09	21.47	5.06	9.7	9.2	33.46
01/19/2022	3.12	6.51	164	88	1.27	22.29	5.70	9.7	9.3	28.01
01/20/2022	2.93	6.35	165	89	1.22	21.13	5.78	9.6	9.0	37.91
01/21/2022	2.67	7.16	157	33	1.02	22.77	4.48	4.4	3.8	37.12
01/22/2022										
01/23/2022										
01/24/2022	2.20	6.77	164	89	0.92	21.68	4.24	9.6	9.2	31.69
01/25/2022	1.57	7.04	186	95	0.72	20.39	3.55	9.2	8.7	36.62
01/26/2022	2.70	6.96	154	78	1.05	19.98	5.23	9.1	8.6	36.18
01/27/2022	2.94	6.71	147	80	1.08	21.63	4.98	9.7	9.2	36.66
01/28/2022	2.88	6.28	165	74	1.20	20.65	5.82	8.2	7.7	34.67
01/29/2022										
01/30/2022										
01/31/2022	2.43	6.57	140	75	0.84	22.02	3.83	9.6	9.0	36.58
Minimum	1.57	6.19	140	33	0.72	19.98	3.55	4.4	3.8	28.01
Maximum	3.12	7.16	188	102	1.27	22.92	5.82	9.7	9.9	38.89
Total				1,673				190.8	175.3	
Average	2.59	6.61	163	80	1.05	21.42	4.90	9.1	8.3	34.82

**WEST CENTRAL WISCONSIN BIOSOLIDS  
MEMBER AND NON-MEMBER SUMMARY  
BIOSOLIDS HAULING - 12 MONTH SUMMARY**

<b>GALLONS SUMMARY</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>
MEMBER TOTAL	1,184,609												1,184,609	79.06
NON-MEMBER TOTAL	313,792												313,792	20.94
<b>FACILITY TOTAL</b>	<b>1,498,401</b>												<b>1,498,401</b>	<b>100.00</b>

<b>TRUCKLOAD SUMMARY</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>
MEMBER TOTAL	164												164	78.47
NON-MEMBER TOTAL	45												45	21.53
<b>FACILITY TOTAL</b>	<b>209</b>												<b>209</b>	<b>100.00</b>

<b>% SOLIDS SUMMARY</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>
MEMBER TOTAL	2.95												2.95
NON-MEMBER TOTAL	1.50												1.50
<b>FACILITY TOTAL</b>	<b>2.22</b>												<b>2.22</b>

<b>POUNDS SUMMARY</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>
MEMBER TOTAL	295,524												295,524	85.76
NON-MEMBER TOTAL	49,054												49,054	14.24
<b>FACILITY TOTAL</b>	<b>344,578</b>												<b>344,578</b>	<b>100.00</b>

# WEST CENTRAL WISCONSIN BIOSOLIDS MEMBER AND NON-MEMBER SUMMARY BIOSOLIDS HAULING - GALLONS

<u>MEMBERS</u>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>	<u>% Total</u>
Amery	61,698												61,698	5.21	4.12
Baldwin	59,380												59,380	5.01	3.96
Ellsworth	70,268												70,268	5.93	4.69
Hudson	306,768												306,768	25.90	20.47
N. Richmond	198,953												198,953	16.79	13.28
Osceola	90,372												90,372	7.63	6.03
Prescott	37,873												37,873	3.20	2.53
River Falls	184,436												184,436	15.57	12.31
Roberts	30,123												30,123	2.54	2.01
Somerset	121,286												121,286	10.24	8.09
Spring Valley	23,452												23,452	1.98	1.57
<b>Total - Members</b>	<b>1,184,609</b>												<b>1,184,609</b>	<b>100.00</b>	<b>79.06</b>

<u>NON-MEMBERS</u>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Non-Mem</u>	<u>% Total</u>
Eleva Strum															
Plum City	15,501												15,501	4.94	1.03
Hammond	34,719												34,719	11.06	2.32
Travel Center of A	15,933												15,933	5.08	1.06
Mondovi	69,526												69,526	22.16	4.64
Pepin	74,707												74,707	23.81	4.99
Mazeppa															
West Concord															
Downsville															
Lake City	103,406												103,406	32.95	6.90
<b>Total - Non-Members</b>	<b>313,792</b>												<b>313,792</b>	<b>100.00</b>	<b>20.94</b>

<b>Total - GALLONS</b>	<b>1,498,401</b>												<b>1,498,401</b>		<b>100.00</b>
------------------------	------------------	--	--	--	--	--	--	--	--	--	--	--	------------------	--	---------------

# WEST CENTRAL WISCONSIN BIOSOLIDS MEMBER AND NON-MEMBER SUMMARY BIOSOLIDS HAULING - NUMBER OF LOADS

<b>MEMBERS</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>	<u>% Total</u>
Amery	8												8	4.88	3.83
Baldwin	8												8	4.88	3.83
Ellsworth	9												9	5.49	4.31
Hudson	49												49	29.88	23.44
N. Richmond	26												26	15.85	12.44
Osceola	12												12	7.32	5.74
Prescott	5												5	3.05	2.39
River Falls	24												24	14.63	11.48
Roberts	4												4	2.44	1.91
Somerset	16												16	9.76	7.66
Spring Valley	3												3	1.83	1.44
<b>Total - Members</b>	<b>164</b>												<b>164</b>	<b>100.00</b>	<b>78.47</b>

<b>NON-MEMBERS</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Non-Mem</u>	<u>% Total</u>
Eleva Strum															
Plum City	2												2	4.44	0.96
Hammond	5												5	11.11	2.39
Travel Center of A	2												2	4.44	0.96
Mondovi	9												9	20.00	4.31
Pepin	10												10	22.22	4.78
Mazeppa															
West Concord															
Downsville															
Lake City	17												17	37.78	8.13
<b>Total - Non-Members</b>	<b>45</b>												<b>45</b>	<b>100.00</b>	<b>21.53</b>

<b>Total - TRUCKLOADS</b>	<b>209</b>												<b>209</b>		<b>100.00</b>
---------------------------	------------	--	--	--	--	--	--	--	--	--	--	--	------------	--	---------------

**WEST CENTRAL WISCONSIN BIOSOLIDS  
MEMBER AND NON-MEMBER SUMMARY  
BIOSOLIDS HAULING - AVERAGE SOLIDS CONCENTRATION**

[illegible][illegible][illegible]

# WEST CENTRAL WISCONSIN BIOSOLIDS MEMBER AND NON-MEMBER SUMMARY BIOSOLIDS HAULING - POUNDS SOLIDS

<u>MEMBERS</u>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>	<u>% Total</u>
Amery	20,952												20,952	7.09	6.08
Baldwin	13,321												13,321	4.51	3.87
Ellsworth	10,422												10,422	3.53	3.02
Hudson	80,672												80,672	27.30	23.41
N. Richmond	62,855												62,855	21.27	18.24
Osceola	15,400												15,400	5.21	4.47
Prescott	12,452												12,452	4.21	3.61
River Falls	51,319												51,319	17.37	14.89
Roberts	9,131												9,131	3.09	2.65
Somerset	14,639												14,639	4.95	4.25
Spring Valley	4,361												4,361	1.48	1.27
<b>Total - Members</b>	<b>295,524</b>												<b>295,524</b>	<b>100.00</b>	<b>85.76</b>

<u>NON-MEMBERS</u>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Non-Mem</u>	<u>% Total</u>
Eleva Strum															
Plum City	1,736												1,736	3.54	0.50
Hammond	5,280												5,280	10.76	1.53
Travel Center of A	598												598	1.22	0.17
Mondovi	8,902												8,902	18.15	2.58
Pepin	3,626												3,626	7.39	1.05
Mazeppa															
West Concord															
Downsville															
Lake City	28,911												28,911	58.94	8.39
<b>Total - Non-Members</b>	<b>49,054</b>												<b>49,054</b>	<b>100.00</b>	<b>14.24</b>

<b>Total - POUNDS</b>	<b>344,578</b>												<b>344,578</b>		<b>100.00</b>
-----------------------	----------------	--	--	--	--	--	--	--	--	--	--	--	----------------	--	---------------

# Solids

January 2022

Date	Amery % Solids	Baldwin % Solids	Ellsworth % Solids	Hudson % Solids	New Richmond % Solids	Osceola % Solids	Prescott % Solids	River Falls % Solids	Roberts % Solids	Somerset % Solids	Spring Valley % Solids	Eleva/Strum % Solids	Plum City % Solids	Hammond % Solids	Travel Centers of A % Solids	Mondovi % Solids	Pepin % Solids	Mazeppa % Solids	West Concord % Solids	Downsville % Solids	Lake City % Solids
01/01/2022																					
01/02/2022																					
01/03/2022				1.10	3.54			3.30		1.43				2.02		1.59	0.48				2.87
01/04/2022		2.85	1.70	3.69	4.65	2.49		3.22		1.67											3.39
01/05/2022				3.37	4.95	2.46	4.68	3.20		1.37											3.29
01/06/2022	3.62	2.83		3.25	4.49			3.23	4.66	1.49						1.39					3.33
01/07/2022				2.37		1.76											0.47				
01/08/2022																					
01/09/2022																					
01/10/2022				0.84	2.92		3.32	3.48						2.27		1.78	0.57				3.35
01/11/2022		2.87	1.56	4.45	3.89	1.74				1.46					0.48						3.61
01/12/2022				3.27	4.05	1.78		3.28	4.92	1.50			1.16								3.41
01/13/2022	5.07			3.34		1.84		3.33		1.09						1.75					3.47
01/14/2022																					
01/15/2022																					
01/16/2022																					
01/17/2022				1.68	3.26		4.57	3.41			2.25			1.64		1.81	0.46				3.34
01/18/2022		2.72	2.83	3.24	4.56	2.61		3.35		1.82											3.27
01/19/2022	4.63			4.47	4.60	2.56		3.24	0.00	1.45											3.38
01/20/2022	4.16			2.94				3.30		1.38						1.41					3.48
01/21/2022				2.14	4.04	2.20															
01/22/2022																					
01/23/2022																					
01/24/2022				0.57	3.09		3.88	3.44			2.18			1.58		1.44	0.56				3.40
01/25/2022		2.31	0.52	3.68		1.59		3.46		1.60					0.42						3.29
01/26/2022				4.21	3.30	1.53		3.33	5.03	1.37			1.53								3.26
01/27/2022	3.22			4.77	3.29			3.52		1.26						0.85					3.30
01/28/2022				3.50	3.79	2.03															
01/29/2022																					
01/30/2022																					
01/31/2022				3.08	3.66		3.25				2.26			1.60		1.81	0.84				3.45
Minimum	3.22	2.31	0.52	0.57	2.92	1.53	3.25	3.20	0.00	1.09	2.18		1.16	1.58	0.42	0.85	0.46				2.87
Maximum	5.07	2.87	2.83	4.77	4.95	2.61	4.68	3.52	5.03	1.82	2.26		1.53	2.27	0.48	1.81	0.84				3.61
Average	4.14	2.72	1.65	3.00	3.88	2.05	3.94	3.34	3.65	1.45	2.23		1.35	1.82	0.45	1.54	0.56				3.35



# Biosolids Flow

January 2022

Date	Amery Volume Gal	Baldwin Volume Gal	Ellsworth Volume Gal	Hudson Volume Gal	New Richmond Volume Gal	Osceola Volume Gal	Prescott Volume Gal	River Falls Volume Gal	Roberts Volume Gal	Somerset Volume Gal	Spring Valley Volume Gal	Eleva/Strum Volume Gal	Plum City Volume Gal	Hammond Volume Gal	Travel Centers of A Volume Gal	Mondovi Volume Gal	Pepin Volume Gal	Mazeppa Volume Gal	West Concord Volume Gal	Downsville Volume Gal	Lake City Volume Gal	Total Member Volume Gal	Total Non-Member Volume Gal	Total Volume Gal
01/01/2022																								
01/02/2022																								
01/03/2022				14,484	15,974			14,927		7,811				7,025		7,842	7,365				5,286	53,196	27,518	80,714
01/04/2022		7,574	15,660	12,019	15,253	6,769		7,411		7,222											6,407	71,908	6,407	78,315
01/05/2022				24,537	6,850	7,454	7,552	15,655		7,535											6,311	69,583	6,311	75,894
01/06/2022	15,451	7,523		30,231	6,929			7,605	7,531	7,559						7,760					6,242	82,829	14,002	96,831
01/07/2022				6,189		7,612											7,355					13,801	7,355	21,156
01/08/2022																								
01/09/2022																								
01/10/2022				15,344	15,877		7,451	7,875						6,996		7,863	15,185				6,549	46,547	36,593	83,140
01/11/2022		15,162	15,573	18,721	15,727	7,562				15,401					7,971						6,192	88,146	14,163	102,309
01/12/2022				11,289	11,789	7,650		23,493	7,617	7,696			7,837								6,024	69,534	13,861	83,395
01/13/2022	15,344			18,737		7,655		15,938		7,511						7,636					5,923	65,185	13,559	78,744
01/14/2022																								
01/15/2022																								
01/16/2022																								
01/17/2022				14,115	15,952		7,646	7,854			8,017			6,671		7,574	14,917				6,462	53,584	35,624	89,208
01/18/2022		14,802	23,267	18,165	15,839	7,543		7,272		7,490											4,889	94,378	4,889	99,267
01/19/2022	7,674			17,282	7,487	7,629		15,338	7,636	15,181											6,635	78,227	6,635	84,862
01/20/2022	7,622			5,576				15,023		7,396						7,715					6,501	35,617	14,216	49,833
01/21/2022				5,775	7,935	7,600																21,310		21,310
01/22/2022																								
01/23/2022																								
01/24/2022				14,953	15,734		7,619	7,875			7,952			7,011		7,617	14,750				6,441	54,133	35,819	89,952
01/25/2022		14,319	15,768	12,563		7,655		7,708		7,528					7,962						5,856	65,541	13,818	79,359
01/26/2022				29,822	7,954	7,705		7,283	7,339	15,272			7,664								5,703	75,375	13,367	88,742
01/27/2022	15,607			18,051	15,864			23,179		7,684						7,835					5,978	80,385	13,813	94,198
01/28/2022				5,883	7,933	7,538																21,354		21,354
01/29/2022																								
01/30/2022																								
01/31/2022				13,032	15,856		7,605				7,483			7,016		7,684	15,135				6,007	43,976	35,842	79,818
Minimum	7,622	7,523	15,573	5,576	6,850	6,769	7,451	7,272	7,339	7,222	7,483		7,664	6,671	7,962	7,574	7,355				4,889	13,801	4,889	21,156
Maximum	15,607	15,162	23,267	30,231	15,974	7,705	7,646	23,493	7,636	15,401	8,017		7,837	7,025	7,971	7,863	15,185				6,635	94,378	36,593	102,309
Total	61,698	59,380	70,268	306,768	198,953	90,372	37,873	184,436	30,123	121,286	23,452		15,501	34,719	15,933	69,526	74,707				103,406	1,184,609	313,792	1,498,401
Average	12,340	11,876	17,567	15,338	12,435	7,531	7,575	12,296	7,531	9,330	7,817		7,751	6,944	7,967	7,725	12,451				6,083	59,230	17,433	74,920

# Biosolids pH

January 2022

Date	Amery pH SU	Baldwin pH SU	Ellsworth pH SU	Hudson pH SU	New Richmond pH SU	Osceola pH SU	Prescott pH SU	River Falls pH SU	Roberts pH SU	Somerset pH SU	Spring Valley pH SU	Eleva/Strum pH SU	Plum City pH SU	Hammond pH SU	Travel Center of A pH SU	Mondovi pH SU	Pepin pH SU	Mazeppa pH SU	West Concord pH SU	Downsville pH SU	Lake City pH SU
01/01/2022																					
01/02/2022																					
01/03/2022				7.03	6.03			6.16		6.65				6.51		7.32	7.42				7.07
01/04/2022		7.01	7.19	6.77	5.79	7.23		6.04		6.71											7.02
01/05/2022				6.73	5.82	7.24	6.39	6.09		7.01											6.94
01/06/2022	6.52	7.15		6.62	5.76			5.91	7.36	6.65						7.33					6.81
01/07/2022				6.60		7.23											7.23				
01/08/2022																					
01/09/2022																					
01/10/2022				6.87	6.06		6.58	6.02						6.36		7.51	7.42				6.95
01/11/2022		7.41	7.34	6.79	6.05	7.35				6.86					7.29						6.97
01/12/2022				6.71	5.71	7.21		6.00	7.41	6.68			7.42								6.90
01/13/2022	6.60			6.81		7.41		6.16		6.81						7.55					6.96
01/14/2022																					
01/15/2022																					
01/16/2022																					
01/17/2022				6.90	6.22		6.58	6.13			6.87			6.53		7.49	7.65				7.14
01/18/2022		7.23	6.82	6.73	6.05	7.16		6.10		6.43											7.25
01/19/2022	6.56			6.90	6.09	7.26		6.17	0.00	6.88											7.10
01/20/2022	6.56			6.67				6.07		6.77						7.62					7.16
01/21/2022				6.83	6.11	7.32															
01/22/2022																					
01/23/2022																					
01/24/2022				6.80	6.19		6.48	6.11			6.88			6.53		7.56	7.48				7.21
01/25/2022		6.63	7.49	6.66		7.33		6.09		6.68					7.31						7.29
01/26/2022				6.78	6.38	7.49		6.19	7.32	6.81			7.35								7.09
01/27/2022	6.66			6.69	6.20			6.07		6.97						7.63					7.01
01/28/2022				6.66	6.00	7.11															
01/29/2022																					
01/30/2022																					
01/31/2022				6.70	6.26		6.48				6.41			6.58		7.59	7.21				7.18
Minimum	6.52	6.63	6.82	6.60	5.71	7.11	6.39	5.91	0.00	6.43	6.41		7.35	6.36	7.29	7.32	7.21				6.81
Maximum	6.66	7.41	7.49	7.03	6.38	7.49	6.58	6.19	7.41	7.01	6.88		7.42	6.58	7.31	7.63	7.65				7.29
Average	6.58	7.09	7.21	6.76	6.05	7.28	6.50	6.09	5.52	6.76	6.72		7.39	6.50	7.30	7.51	7.40				7.06

# Biosolids Pounds

January 2022

Date	Amery Biosolids lbs	Baldwin Biosolids lbs	Ellsworth Biosolids lbs	Hudson Biosolids lbs	New Richmond Biosolids lbs	Osceola Biosolids lbs	Prescott Biosolids lbs	River Falls Biosolids lbs	Roberts Biosolids lbs	Somerset Biosolids lbs	Spring Valley Biosolids lbs	Eleva/Strum Biosolids lbs	Plum City Biosolids lbs	Hammond Biosolids lbs	Travel Centers of A Biosolids lbs	Mondovi Biosolids lbs	Pepin Biosolids lbs	Mazeppa Biosolids lbs	West Concord Biosolids lbs	Downsville Biosolids lbs	Lake City Biosolids lbs	Total Member Biosolids lbs	Total Non-Member Biosolids lbs	Total Biosolids lbs
01/01/2022																								
01/02/2022																								
01/03/2022				1,329	4,716			4,108		932				1,183		1,040	295				1,265	11,085	3,783	14,868
01/04/2022		1,800	2,220	3,699	5,915	1,406		1,990		1,006											1,811	18,036	1,811	19,848
01/05/2022				6,896	2,828	1,529	2,948	4,178		861											1,732	19,240	1,732	20,972
01/06/2022	4,665	1,776		8,194	2,595			2,049	2,927	939						900					1,734	23,144	2,633	25,777
01/07/2022				1,223		1,117											288					2,341	288	2,629
01/08/2022																								
01/09/2022																								
01/10/2022				1,075	3,866		2,063	2,286						1,324		1,167	722				1,830	9,290	5,043	14,333
01/11/2022		3,629	2,026	6,948	5,102	1,097				1,875					319						1,864	20,678	2,183	22,861
01/12/2022				3,079	3,982	1,136		6,427	3,125	963			758								1,713	18,711	2,471	21,183
01/13/2022	6,488			5,219		1,175		4,426		683						1,114					1,714	17,991	2,829	20,820
01/14/2022																								
01/15/2022																								
01/16/2022																								
01/17/2022				1,978	4,337		2,914	2,234			1,504			912		1,143	572				1,800	12,967	4,428	17,395
01/18/2022		3,358	5,492	4,908	6,024	1,642		2,032		1,137											1,333	24,592	1,333	25,925
01/19/2022	2,963			6,443	2,872	1,629		4,145	0	1,836											1,870	19,887	1,870	21,758
01/20/2022	2,644			1,367				4,135		851						907					1,887	8,997	2,794	11,792
01/21/2022				1,031	2,674	1,394																5,099		5,099
01/22/2022																								
01/23/2022																								
01/24/2022				711	4,055		2,465	2,259			1,446			924		915	689				1,826	10,936	4,354	15,290
01/25/2022		2,759	684	3,856		1,015		2,224		1,005					279						1,607	11,542	1,886	13,428
01/26/2022				10,471	2,189	983		2,023	3,079	1,745			978								1,551	20,490	2,528	23,018
01/27/2022	4,191			7,181	4,353			6,805		807						555					1,645	23,337	2,201	25,538
01/28/2022				1,717	2,508	1,276																5,501		5,501
01/29/2022																								
01/30/2022																								
01/31/2022				3,348	4,840		2,061				1,410			936		1,160	1,060				1,728	11,659	4,885	16,544
Minimum	2,644	1,776	684	711	2,189	983	2,061	1,990	0	683	1,410		758	912	279	555	288				1,265	2,341	288	2,629
Maximum	6,488	3,629	5,492	10,471	6,024	1,642	2,948	6,805	3,125	1,875	1,504		978	1,324	319	1,167	1,060				1,887	24,592	5,043	25,925
Total	20,952	13,321	10,422	80,672	62,855	15,400	12,452	51,319	9,131	14,639	4,361		1,736	5,280	598	8,902	3,626				28,911	295,524	49,054	344,578
Average	4,190	2,664	2,606	4,034	3,929	1,283	2,490	3,421	2,283	1,126	1,453		868	1,056	299	989	604				1,701	14,776	2,725	17,229

# Daily Load Count

January 2022

Date	Amery Daily Loads	Baldwin Daily Loads	Ellsworth Daily Loads	Hudson Daily Loads	New Richmond Daily Loads	Osceola Daily Loads	Prescott Daily Loads	River Falls Daily Loads	Roberts Daily Loads	Somerset Daily Loads	Spring Valley Daily Loads	Eleva/Strum Daily Loads	Plum City Daily Loads	Hammond Daily Loads	Travel Centers of A Daily Loads	Mondovi Daily Loads	Pepin Daily Loads	Mazeppa Daily Loads	West Concord Daily Loads	Downsville Daily Loads	Lake City Daily Loads	Total Member Loads	Total Non-Member Loads	# Total Loads
01/01/2022																								
01/02/2022																								
01/03/2022				2	2			2		1				1		1	1				1	7	4	11
01/04/2022		1	2	2	2	1		1		1											1	10	1	11
01/05/2022				4	1	1	1	2		1											1	10	1	11
01/06/2022	2	1		5	1			1	1	1						1					1	12	2	14
01/07/2022				1		1											1					2	1	3
01/08/2022																								
01/09/2022																								
01/10/2022				2	2		1	1						1		1	2				1	6	5	11
01/11/2022		2	2	3	2	1				2					1						1	12	2	14
01/12/2022				2	2	1		3	1	1			1								1	10	2	12
01/13/2022	2			3		1		2		1						1					1	9	2	11
01/14/2022																								
01/15/2022																								
01/16/2022																								
01/17/2022				2	2		1	1			1			1		1	2				1	7	5	12
01/18/2022		2	3	3	2	1		1		1											1	13	1	14
01/19/2022	1			3	1	1		2	1	2											1	11	1	12
01/20/2022	1			1				2		1						1					1	5	2	7
01/21/2022				1	1	1																3		3
01/22/2022																								
01/23/2022																								
01/24/2022				2	2		1	1			1			1		1	2				1	7	5	12
01/25/2022		2	2	2		1		1		1					1						1	9	2	11
01/26/2022				5	1	1		1	1	2			1								1	11	2	13
01/27/2022	2			3	2			3		1						1					1	11	2	13
01/28/2022				1	1	1																3		3
01/29/2022																								
01/30/2022																								
01/31/2022				2	2		1				1			1		1	2				1	6	5	11
Minimum	1	1	2	1	1	1	1	1	1	1	1		1	1	1	1	1				1	2	1	3
Maximum	2	2	3	5	2	1	1	3	1	2	1		1	1	1	1	2				1	13	5	14
Total	8	8	9	49	26	12	5	24	4	16	3		2	5	2	9	10				17	164	45	209
Average	2	2	2	2	2	1	1	2	1	1	1		1	1	1	1	2				1	8	3	10

## Centrate monthly

	01000 Acceptance\Centrate\Testing			
	Centrate BOD	Centrate TSS	Centrate NH3	Centrate Phosphoru s
Date	mg/l	mg/l	mg/l	mg/l
01/01/2022				
01/02/2022				
01/03/2022				
01/04/2022				
01/05/2022				
01/06/2022				
01/07/2022	1,224	54	319	7.12
01/08/2022				
01/09/2022				
01/10/2022				
01/11/2022				
01/12/2022				
01/13/2022				
01/14/2022	940	430	235	13.80
01/15/2022				
01/16/2022				
01/17/2022				
01/18/2022				
01/19/2022				
01/20/2022				
01/21/2022	1,247	308	236	17.90
01/22/2022				
01/23/2022				
01/24/2022				
01/25/2022				
01/26/2022				
01/27/2022				
01/28/2022	913	382	215	9.94
01/29/2022				
01/30/2022				
01/31/2022				
Minimum	913	54	215	7.12
Maximum	1,247	430	319	17.90
Total	4,324	1,174	1,005	48.76
Average	1,081	294	251	12.19

# Centrate Report WCWBF

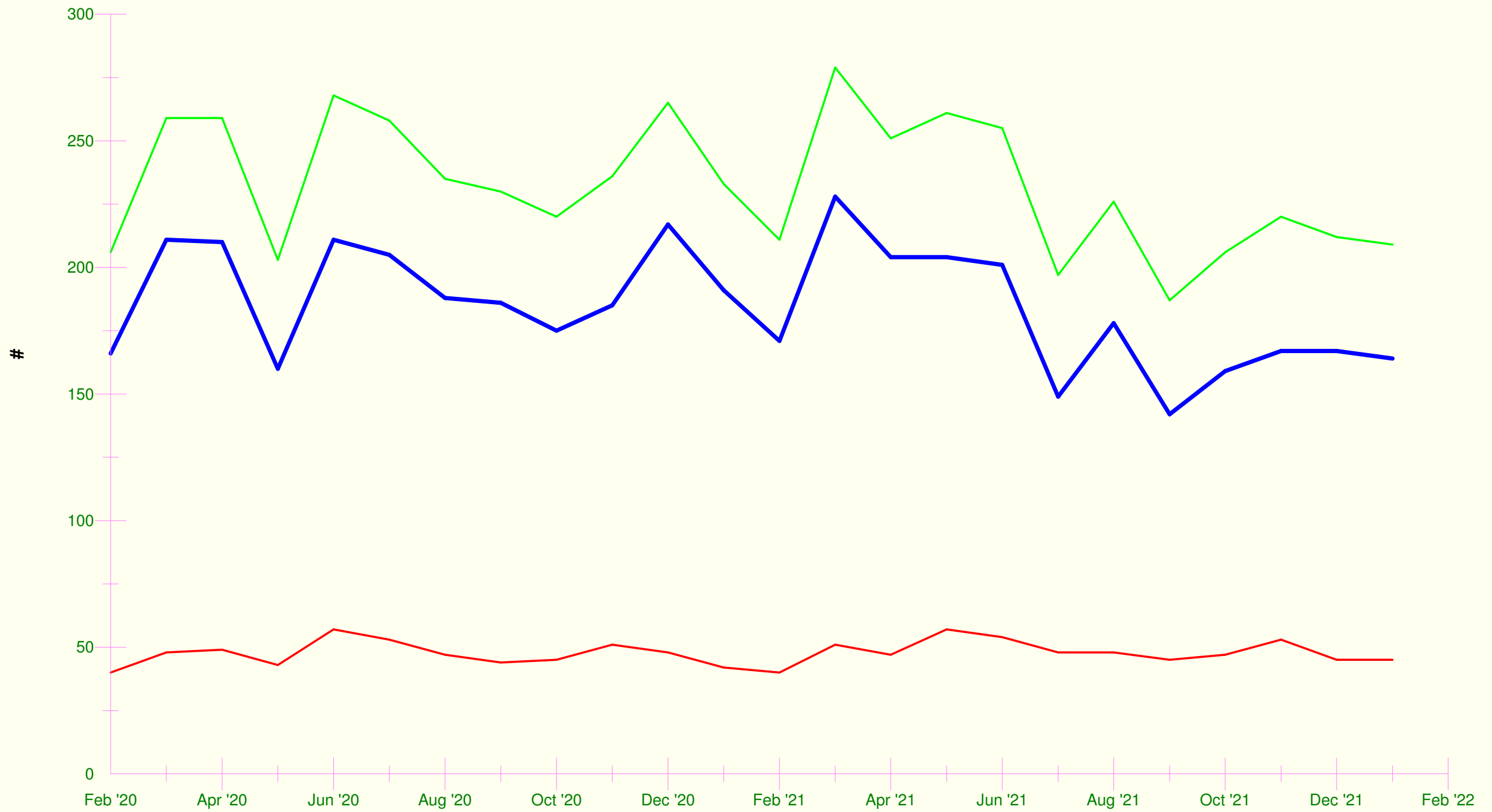
	Centrate BOD	Centrate TSS	Centrate NH3	Centrate Phosphoru s
Month	mg/l	mg/l	mg/l	mg/l
Feb 2021	985	235	248	9.23
Mar 2021	2,346	488	364	7.67
Apr 2021	3,859	1,276	489	14.20
May 2021	2,471	665	418	18.00
Jun 2021	1,396	634	420	2.18
Jul 2021	646	582	387	0.36
Aug 2021	684	881	397	3.02
Sep 2021	275	299	245	1.15
Oct 2021	335	207	201	0.99
Nov 2021	809	138	184	1.52
Dec 2021	923	245	222	4.12
Jan 2022	1,081	294	251	12.19
Minimum	275	138	184	0.36
Maximum	3,859	1,276	489	18.00
Total	15,809	5,942	3,825	74.65
Average	1,318	495	319	6.22

# Truckloads

Total Member Loads (Mo Tot)

Total Non-Member Loads (Mo Tot)

Total Loads (Mo Tot)



Date ( 02/01/2020 to 01/31/2022 )

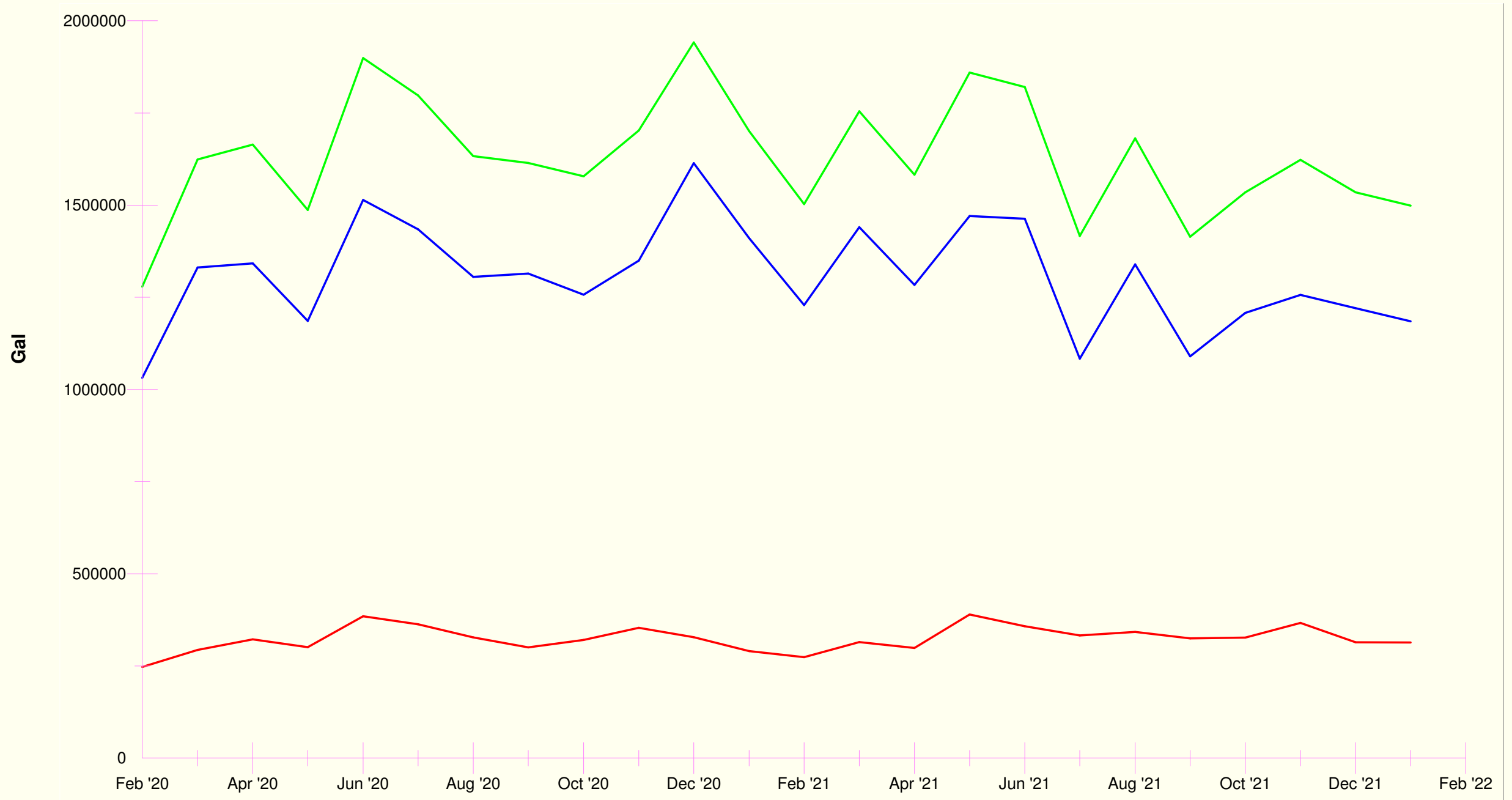
WIMS (WCW Biosolids)  
Total Truckloads

# Gallons

■ Total Member Volume (Mo Tot)

■ Total Non-Member Volume (Mo Tot)

■ Total Volume (Mo Tot)



Date ( 02/01/2020 to 01/31/2022 )

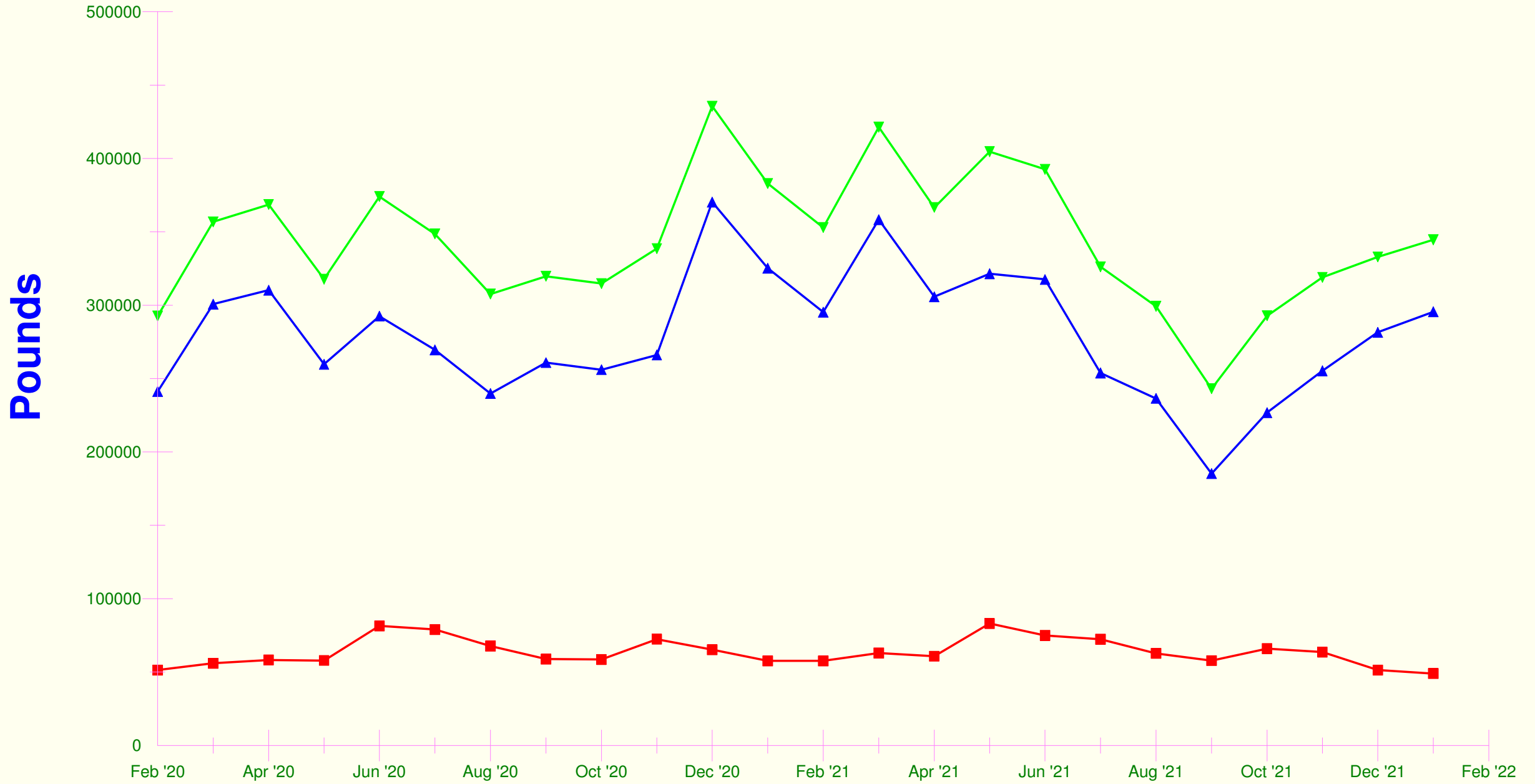


# POUNDS

▲ Total Member Biosolids (Mo Tot)

■ Total Non-Member Biosolids (Mo Tot)

▼ Total Biosolids (Mo Tot)



Date ( 02/01/2020 to 01/31/2022 )

WIMS (WCW Biosolids)  
24 month pounds



## MEMORANDUM

**To: Commissioners**

**From: Randy Lindquist,**

**Date: 02-11-2022**

**Title: Agenda Item 6 By Law review.**

---

### **Bylaw changes:**

So far I have only received feedback from one of the members, New Richmond has sent a list of suggestions.

New Richmond's comments are

#### **Article II**

Clarify section 2.5 paragraph 2 Voting by Weighted Votes,

Section 2.9 Quorum, Does phone or virtual count towards the quorum or need to be present

#### **Article III**

Section 3.3 Selection of Commissioners., Should a minimum of one seat on the Commission be reserved for the three largest members, and one seat for the five smallest members, to ensure there is a voice from both?

Section 3.4 No Compensation, What is meant by "special services"?

Section 4.5 Treasurer. Is the Commission large enough that rather than having a Commission treasurer, this role should instead be assigned to a contracted or hired financial professional to ensure proper checks/balances? The Commission may or may not be qualified or have sufficient time to provide proper oversight of funds of this amount.

Section 5.5 Committees The Commission shall have the power to appoint special committees of the Commission, as they deem necessary and appropriate for conduct of the Facility's business. All such committees shall be subject to the guidance of the Commission  
Who can serve on a committee?

Section 5.9 Loans Should loans require a vote by members?

Section 5.10 is there a purchasing policy that states the maximum spending limit for staff before a purchase requires Commission approval?

I would add to this list

### **Article III**

Sections 3.3 .... Any Commissioner who ceases to be employed by a member shall be considered to have resigned from the commission, and the seat shall be declared vacant, to be filled as a vacancy under the terms of these bylaws.

We have a history of commissioners that are not employed by their member communities, and we should change the bylaws to reflect this.

If there are any more suggestions please get them to me for our attorney to review, and language proposed for the next annual meeting

Thank you



## MEMORANDUM

**To: Commissioners**

**From: Randy Lindquist,**

**Date: 2-11-222**

**Title: Item 7 Draft audit 2021**

---

**Please review the attached audit document for details but below are a few comments,**

**1. The 2021 budgeted rates v. actual are**

a. Actual Cost per pound	Budgeted \$0.4196	Actual \$0.4100
b. Member	Budgeted \$0.4105	Actual \$0.4006
c. Non Member	Budgeted \$0.4615	Actual \$0.4510

**2. Transfer to Replacement Fund:** The 2021 budget added an additional \$300,000 to our replacement fund. It was discussed to add to that an additional \$100,000 to that due to the Bioset work not being completed and paid for during 2021. After reviewing a first draft of the audit it looked like we could add another 75,000 to this and still remain under our budgeted rate, and all of the members and non-members will see a surplus refund issued back to them.

**3. Refund Schedule**

See next page for Schedule C-3 Final Settlement (refund) is highlighted

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS  
YEAR ENDED DECEMBER 31, 2021**

	Totals	Amery	Baldwin	Ellsworth	Hudson	N. Richmond	Osceola	Prescott	River Falls	Roberts	Somerset	Sp. Valley
<b>Pounds Processed:</b>												
Amount	3,362,652	259,571	172,814	176,464	615,417	691,441	238,338	184,505	671,958	91,237	194,879	66,028
Percentage	100.00%	7.72%	5.14%	5.25%	18.30%	20.56%	7.09%	5.49%	19.98%	2.71%	5.80%	1.96%
<b>Charge for Processing:</b>												
Total Funding Requirements [1]	\$ 1,695,116.68											
Less Non-Member Billings [2]	(347,937.05)											
Recoverable from Members	1,347,179.63											
Less Billed to Date	\$ 1,347,179.63	\$ 104,002.27	\$ 69,245.03	\$ 70,726.93	\$ 246,533.87	\$ 276,980.13	\$ 95,515.04	\$ 73,960.16	\$ 269,166.49	\$ 36,508.57	\$ 78,136.42	\$ 26,404.72
	(1,380,369.87)	(106,553.89)	(70,940.96)	(72,438.90)	(252,628.67)	(283,836.92)	(97,838.14)	(75,739.71)	(275,838.33)	(37,452.79)	(79,997.46)	(27,104.10)
Final Adjustment	(33,190.24)	(2,551.62)	(1,695.93)	(1,711.97)	(6,094.80)	(6,856.79)	(2,323.10)	(1,779.55)	(6,671.84)	(944.22)	(1,861.04)	(699.38)
<b>Charge for Transportation:</b>												
Total Transportation Charges per Hauler	585,922.26	39,019.70	28,854.43	36,287.42	117,112.38	102,908.54	54,597.14	32,026.83	89,749.35	10,197.30	63,178.10	11,991.07
Less Billed Members to Date	(585,922.26)	(39,019.70)	(28,854.43)	(36,287.42)	(117,112.38)	(102,908.54)	(54,597.14)	(32,026.83)	(89,749.35)	(10,197.30)	(63,178.10)	(11,991.07)
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Final Billing Adjustment for Members</b>	<b>\$ (33,190.24)</b>	<b>\$ (2,551.62)</b>	<b>\$ (1,695.93)</b>	<b>\$ (1,711.97)</b>	<b>\$ (6,094.80)</b>	<b>\$ (6,856.79)</b>	<b>\$ (2,323.10)</b>	<b>\$ (1,779.55)</b>	<b>\$ (6,671.84)</b>	<b>\$ (944.22)</b>	<b>\$ (1,861.04)</b>	<b>\$ (699.38)</b>

[1] See Schedule C-5 -- Transportation Costs Billed at Actual Usage and Uniform Monthly Rate Charge.

[2] See Schedule C-4

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR NON- MEMBERS  
YEAR ENDED DECEMBER 31, 2021**

	Downsville San. Dist.	Eleva/Strum	Hammond	Lake City	Mazeppa	Mondovi	Pepin	Plum City	Travel Center	West Concord	Totals
Total Pounds Processed	8,024	50,128	50,688	348,179	15,864	145,619	88,559	29,096	6,907	28,415	771,479
<b>Charge for Processing:</b>											
Charged Rate per Pound [1]											\$0.4510
Total Charge Based on Above Pounds	\$ 3,618.82	\$ 22,607.73	\$ 22,860.29	\$ 157,028.74	\$ 7,154.66	\$ 65,674.17	\$ 39,940.11	\$ 13,122.30	\$ 3,115.06	\$ 12,815.17	\$ 347,937.05
Less Billed to Date	(3,703.42)	(23,139.08)	(23,396.66)	(160,718.96)	(7,322.82)	(67,217.73)	(40,878.35)	(13,429.79)	(3,188.28)	(13,116.36)	(356,111.45)
Final Adjustment	(84.60)	(531.35)	(536.37)	(3,690.22)	(168.16)	(1,543.56)	(938.24)	(307.49)	(73.22)	(301.19)	(8,174.40)
<b>Other Adjustments:</b>											
Total Transportation Charges for Non-Members	1,949.58	12,191.58	14,751.01	57,366.66	3,409.02	28,961.14	27,993.01	8,627.09	4,485.15	5,821.01	165,555.25
Less Billed to Date	(1,949.58)	(12,191.58)	(14,751.01)	(57,366.66)	(3,409.02)	(28,961.14)	(27,993.01)	(8,627.09)	(4,485.15)	(5,821.01)	(165,555.25)
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-
<b>Total Adjustments to Non-Member Billings</b>	<b>\$ (84.60)</b>	<b>\$ (531.35)</b>	<b>\$ (536.37)</b>	<b>\$ (3,690.22)</b>	<b>\$ (168.16)</b>	<b>\$ (1,543.56)</b>	<b>\$ (938.24)</b>	<b>\$ (307.49)</b>	<b>\$ (73.22)</b>	<b>\$ (301.19)</b>	<b>\$ (8,174.40)</b>

[1] Charged Rate per Pound Based on Contracts and Calculated as Follows:

Processing Rate Equal to Actual Cost per Pound plus 10%:

Actual Cost per Pound - see Schedule C-5

Charged Rate - Actual Rate at 110%

\$0.4100

\$0.4510

(41,364.64)

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2021**

DRAFT

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2021**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
STATEMENT OF NET POSITION	4
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION	5
STATEMENT OF CASH FLOWS	6
NOTES TO BASIC FINANCIAL STATEMENTS	7
<b>SUPPLEMENTARY INFORMATION</b>	
<b>SCHEDULES</b>	
<b>CONVERSION OF FUND STATEMENTS TO BASIC FINANCIAL STATEMENTS</b>	
A-1 – CONVERSION OF TOTAL FUND BALANCES TO NET POSITION	16
A-2 – CONVERSION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO STATEMENT OF EXPENSES AND CHANGES IN NET POSITION	17
<b>FUND STATEMENTS</b>	
B-1 – BALANCE SHEET – ALL FUNDS	18
B-2 – STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL FUNDS	19
B-3 – DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – OPERATING FUND	20
<b>CHARGES TO MEMBERS AND NON-MEMBERS</b>	
C-1 – SUMMARY OF CHARGES TO MEMBERS AND NON-MEMBERS	23
C-2 – DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS	24
C-3 – CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS	36
C-4 – CALCULATION OF FINAL BILLING ADJUSTMENTS FOR NON- MEMBERS	37
C-5 – CALCULATION OF NET FUNDING REQUIREMENTS AND FINAL BILLING ADJUSTMENTS	38
<b>OTHER SCHEDULE</b>	
D-1 – DETAIL OF MEMBER AND NON-MEMBER USAGES	39





## INDEPENDENT AUDITORS' REPORT

The Biosolids Commission  
West Central Wisconsin Biosolids Facility  
Ellsworth, Wisconsin

### Report on the Financial Statements

#### **Opinion**

We have audited the accompanying financial statements of the West Central Wisconsin Biosolids Facility, Wisconsin (Facility) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Facility's basic financial statements as listed in the table of contents.

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinions on the Financial Statements" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the West Central Wisconsin Biosolids Facility as of December 31, 2021, and the respective changes in financial position and, the cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the West Central Wisconsin Biosolids Facility and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Basis for Qualified Opinion**

The Facility has not adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Accounting principles generally accepted in the United States of America require that employers recognize a net pension liability or asset, and related deferred outflows, inflows, and pension expense, in accordance with the provision of GASB Statement No. 68. Additionally, accounting principles generally accepted in the United States of America require that employers include required disclosures pursuant to the same standard. The amount by which the departure would affect the asset, liability, deferred outflows of resources, deferred inflows of resources, net position, and expenses has not been determined.

### **Qualified Opinion**

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion” paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the West Central Wisconsin Biosolids Facility as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Management’s Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the West Central Wisconsin Biosolids Facility’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors’ Responsibility***

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Central Wisconsin Biosolids Facility’s internal control. Accordingly, no such opinion is expressed.

The Biosolids Commission  
West Central Wisconsin Biosolids Facility

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Central Wisconsin Biosolids Facility's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

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

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Facility's basic financial statements. The supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects on the supplementary information of the qualified opinion, as explained in the "Basis for Qualified

The Biosolids Commission  
West Central Wisconsin Biosolids Facility

Opinion” paragraph, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the Facility’s basic financial statements for the year ended December 31, 2020 which are not presented with the accompanying financial statements. In our report dated February 18, 2021, we expressed a qualified opinion on the basic financial statements as a whole. That audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Facility’s financial statements. The 2020 supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of the supplementary information of the qualified opinion as explained in the “Basis for Qualified Opinion” paragraph, the 2020 supplementary information is fairly stated in all material respects in relation to the basic financial statements for which they have been derived.

Schedule D-1 is presented on page 38 for purposes of additional analysis and is not a required part of the basic financial statements. This schedule has not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**CliftonLarsonAllen LLP**

Hudson, Wisconsin  
REPORT DATE

## **BASIC FINANCIAL STATEMENTS**

DRAFT

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
STATEMENT OF NET POSITION  
DECEMBER 31, 2021**

**ASSETS**

**Current Assets:**

Cash and Cash Equivalents - Operating	\$ (283,783.72)
Accounts Receivable:	
Due from Members	237,412.25
Due from Non-Members	54,294.64
Inventories	62,158.00
Total Current Assets	<u>75,897.35</u>

**Restricted Assets:**

Cash and Cash Equivalents - Asset Replacement	2,694,941.93
---	--------------

**Capital Assets:**

Capital Assets	7,876,671.73
Less Accumulated Depreciation	<u>(6,356,221.38)</u>
Total Capital Assets	<u>1,520,450.35</u>
Total Assets	4,291,289.63

**LIABILITIES**

**Current Liabilities Payable from Current Assets:**

Accounts Payable - Operating	22,907.53
Payroll Taxes and Withholdings	11,625.18
Due to Members	33,190.24
Due to Non-Members	8,174.40
Total Current Liabilities Payable from Current Assets	<u>75,897.35</u>
Total Liabilities	<u>75,897.35</u>

**NET POSITION**

Investment in Capital Assets	1,520,450.35
Restricted for:	
Capital Assets Replacement	<u>2,694,941.93</u>
Total Net Position	<u><u>\$ 4,215,392.28</u></u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2021**

**OPERATING REVENUES:**

Charges for Contracted Services:	
Members	\$ 1,956,458.16
Non-Members	533,785.12
Total Charges for Contracted Services	<u>2,490,243.28</u>
Other	<u>4,710.24</u>
 Total Operating Revenues	 2,495,682.02

**OPERATING EXPENSES:**

Operation and Maintenance	1,031,294.04
Administrative	72,126.76
Transportation	751,477.51
Marketing	65,181.41
Total Operation and Maintenance	<u>1,920,079.72</u>
Depreciation	<u>268,111.00</u>
 Total Operating Expenses	 <u>2,188,190.72</u>

<b>OPERATING INCOME</b>	307,491.30
-------------------------	------------

**NONOPERATING REVENUES (EXPENSES):**

Interest Revenue	<u>3,246.04</u>
------------------	-----------------

<b>CHANGE IN NET POSITION</b>	310,737.34
-------------------------------	------------

Net Position, January 1	<u>3,904,654.94</u>
-------------------------	---------------------

<b>NET POSITION, DECEMBER 31</b>	<u><u>\$ 4,215,392.28</u></u>
----------------------------------	-------------------------------

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Net Cash Received from Members for Contracted Services	\$ 1,907,022.02
Net Cash Received from Non-Members for Contracted Services	512,831.55
Other Cash Received (Paid)	4,710.24
Cash Payments to Suppliers for Goods and Services	(1,660,175.76)
Cash Payments for Employee Services	(289,881.30)
Net Cash Provided by Operating Activities	<u>475,235.25</u>

**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

Cash Paid for Capital Assets Additions	(102,820.00)
--	--------------

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Interest on Investments	<u>3,246.04</u>
-------------------------	-----------------

**NET CHANGE IN CASH AND CASH EQUIVALENTS**

375,661.29

**CASH AND CASH EQUIVALENTS, JANUARY 1**

2,035,496.92

**CASH AND CASH EQUIVALENTS, DECEMBER 31**

\$ 2,411,158.21

**RECONCILIATION OF OPERATING INCOME TO NET**

**CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating Income	\$ 307,491.30
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	268,111.00
Decrease (Increase) in:	
Due from Members	993.76
Due from Non-Members	(20,953.57)
Inventory	(30,799.00)
Increase (Decrease) in:	
Accounts Payable	6,154.44
Payroll Taxes and Withholdings	483.40
Due to Members	(50,429.90)
Net Cash Provided by Operating Activities	<u><u>\$ 475,235.25</u></u>

**RECONCILIATION OF CASH AND INVESTMENTS  
TO CASH AND CASH EQUIVALENTS**

Cash and Investments per Statement of Net Position:

Cash and Investments	\$ (283,783.72)
Cash and Investments - Restricted	2,694,941.93
	<u><u>\$ 2,411,158.21</u></u>



## NOTES TO BASIC FINANCIAL STATEMENTS

DRAFT

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the West Central Wisconsin Biosolids Facility (the "Facility") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Facility are described below:

**A. Reporting Entity**

Eleven Wisconsin municipalities in West Central Wisconsin joined together in 1995 to provide for the construction, operation and continuing administration of a facility for the treatment, storage, disposal, recycling and/or sale of biosolids (sludge). The facility is formally referred to as the West Central Wisconsin Biosolids Facility (hereafter Facility). The municipalities are members of the Facility and have created a commission pursuant to Section 66.0301 (formally Section 66.30) of the Wisconsin Statutes to administer the Facility with said commission to operate as a governmental body under Section 19.82(1) of the Statutes. The individual members consist of the City of Amery, Village of Baldwin, Village of Ellsworth, City of Hudson, City of New Richmond, Village of Osceola, City of Prescott, City of River Falls, Village of Roberts, Village of Somerset and Village of Spring Valley.

Funding for operations and debt service of the Facility is to be provided by users of the Facility (both members and non-members) based on contracts for use of the processing facility – see Note 2.B.1. Funding for construction of the processing facility was initially provided by its members as discussed in Note 2.D. This funding was repaid by the Facility through its user charges. As of December 31, 2021 the Facility was providing services to ten non-members.

The contracts entered into by the members for the establishment and operation of the Facility specifically state that the Facility is not a joint venture of the municipalities. The individual members' contracts for use of the facility severely restrict a member's withdrawal during the initial twenty years. The contracts further stipulate that the Facility may terminate a member's contract for just causes and, in the event of such termination, shall have no responsibility to repay any capital contributions to the member.

The Facility is considered to be a "stand-alone government" as defined by GASB. The financial reporting entity of the Facility is defined by GASB to consist of (a) the stand-alone government, (b) organizations for which the stand-alone government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the stand-alone government are such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The basic financial statements of the Facility consist solely of the stand-alone government. No other organizations were identified for inclusion in the financial reporting entity of the Facility.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Basis of Presentation**

The Facility maintains its internal financial records on a fund basis (operating, asset replacement, debt service, construction) using the modified accrual basis of accounting to better identify its annual financial requirements for settlement with its users as called for in the users' contracts. Recovery of depreciation expense is not a component of user charges, while funding of debt repayment requirements, if any, are a component. It is the Facility's current policy to zero out its operating fund each year through year end billing adjustments to its contracted users.

For the financial statements presented here in accordance with provisions of GASB 34, as amended, the Facility is considered to be a business-type activity. Accordingly, the Facility's basic financial statements reflect year end net position and changes thereto in a manner similar to a private-sector business (on the full accrual basis of accounting.)

The basic financial statements of the Facility consist of the *Statement of Net Position*, the *Statement of Revenues, Expenses, and Changes in Net Position*, and the *Statement of Cash Flows*.

The *Statement of Net Position* presents information on all of the Facility's assets and liabilities, with the difference between the two reported as net position. The *Statement of Revenues, Expenses, and Changes in Net Position* present information showing how the Facility's net position changed during the year. The *Statement of Cash Flows* presents information on the cash flows of the Facility during the fiscal year. It is a good indicator of whether or not enough cash flow is being generated during the fiscal year to meet the operating needs of the Facility.

**C. Measurement Focus and Basis of Accounting**

The Facility's basic financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the Facility gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations, if any, is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The Facility distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Facility's principal ongoing operations. The principal operating revenues of the Facility are charges for services. Operating expenses include the costs of services provided, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus and Basis of Accounting (Continued)**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in financial statements and accompanying notes. Actual results could differ from those estimates.

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity**

**1. Deposits and Investments**

Investments of the Facility are stated at fair value. The Facility's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from date of acquisition.

The Facility is required to invest its funds in accordance with Section 66.0603 of the Wisconsin Statutes. Such statutes permit the Facility to invest available cash balances in time deposits of authorized depositories, U.S. Treasury obligations, U.S. agency issues, high grade commercial paper, and the local government pooled-investment fund administered by the state investment board.

**2. Receivables**

**Accounts Receivable.** All accounts receivable are shown at gross amounts with uncollectible amounts, if any, recognized under the allowance method. No allowance for uncollectible accounts has been provided since such allowance would not be material.

**3. Inventories**

Inventories consist primarily of chemicals and materials used in the treatment process and are recorded at cost using the first in-first out method.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Equity (Continued)**

**4. Capital Assets**

Capital assets are reported at actual cost or estimated historical costs and are updated for additions and removals during the year.

Capitalization thresholds (the dollar valued above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the basic financial statements are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Site Improvements	\$2,500	Straight-line	28 Years (thru 2025)
Buildings and Structures	\$2,500	Straight-line	28 Years (thru 2025)
Equipment	\$2,500	Straight-line	5-28 Years

**5. Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by the members' loan agreements with the State of Wisconsin and by the user contracts with other external parties. Current liabilities payable from these restricted assets are so classified.

**6. Compensated Absences**

The Facility's policy does not generally allow accumulated employee vacation and sick leave to vest. Unused accumulated sick leave is forfeited upon retirement or termination of employment. Accumulated benefits are recorded as expenditure in the year used. The Facility had no significant liabilities for employee leave at December 31, 2021.

**7. Long-Term Obligations**

Outstanding long-term debt and other long-term obligations are reported as liabilities.

**8. Equity Classifications**

Fund equity is classified as net position in the basic financial statements and is displayed in three components. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. All other net position is displayed as unrestricted.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 2 DETAILED NOTES ON ASSETS, LIABILITIES, AND NET POSITION**

**A. Deposits and Investments**

The insurance coverage of public unit accounts depends upon the type of deposit and the location of the insured depository institution. All time and savings deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. Separately, all demand deposits owned by a public unit and held by the public unit's official custodian in an insured depository institution within the State in which the public unit is located are added together and insured up to \$250,000. For the purpose of these rules, the term 'time and savings deposits' includes NOW accounts and money market deposit accounts but does not include interest-bearing demand deposit accounts (which were permitted after July 21, 2011). The term 'demand deposits' means both interest-bearing and noninterest-bearing deposits that are payable on demand and for which the depository institution does not reserve the right to require advance notice of an intended withdrawal. The insurance coverage of accounts held by government depositors is different if the depository institution is located outside the State in which the public unit is located. In that case, all deposits, both time and savings deposits and demand deposits, owned by the public unit and held by the public unit's official custodian are added together and insured up to \$250,000. Time and savings deposits are not insured separately from demand deposits.

Coverage under the State Guarantee Fund may not exceed \$400,000 above the amount of coverage under federal depository insurance at any institution and is limited by the availability of the appropriations authorized therein. (Due to the relatively small size of the State Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.) Also, Section 34.07 of the Wisconsin Statutes authorizes the District to collateralize its deposits that exceed the amount of coverage provided by federal depository insurance and the State Guarantee Fund.

Custodial credit risk for deposits is the risk that, in the event of bank failure, the Facilities' deposits may not be returned. At December 31, 2021, the Facility deposits were not exposed to custodial credit risk.

**B. Receivables, Payables and Unearned Revenue**

**1. Receivables and Payables from Members and Non-Members**

As previously mentioned in Note 1.A., revenues for operations and debt retirement are provided through contracts with members and non-members. Monthly invoices are prepared based on actual transportation costs and budgeted processing costs per processed pound. Annual billings are subject to an adjustment at year end based on total actual operating costs incurred by the facility through year end. The final billing adjustments for the year ending December 31, 2021 are reflected in the Facility's financial statements for the year then ended as shown below. A detail of actual charges for services and the calculation of the final adjustments to billings are shown in supplementary Schedules C-1 to C-5.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 2 DETAILED NOTES ON ASSETS, LIABILITIES AND NET POSITION (CONTINUED)**

**B. Receivables, Payables and Unearned Revenue (Continued)**

**1. Receivables and Payables from Members and Non-Members (Continued)**

Balances due from and to members and non-members at December 31, 2021 were as follows:

Member Facilities:	Receivable	Payable
Final Billing Adjustments	\$ -	\$ 33,190.24
Unpaid Billings	237,412.25	-
	<u>\$ 237,412.25</u>	<u>\$ 33,190.24</u>
Non-Members:		
Unpaid Billings	\$ 54,294.64	\$ -
Final Billing Adjustments	-	8,174.40
	<u>\$ 54,294.64</u>	<u>\$ 8,174.40</u>

**C. Capital Assets**

Changes in the capital assets for the year ending December 31, 2021 were as follows:

	Beginning 1/1/21	Additions	Retirements	Balance 12/31/21
Capital Assets:				
Assets Not Being Depreciated				
Land	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00
Construction Work in Progress	-	17,169	-	17,169.00
	<u>35,000.00</u>	<u>17,169</u>	<u>-</u>	<u>52,169.00</u>
Assets Being Depreciated				
Land Improvements	702,007.04	-	-	702,007.04
Buildings and Structures	3,225,455.10	22,089.00	-	3,247,544.10
Equipment	3,811,389.59	63,562.00	-	3,874,951.59
Total Capital Assets	<u>7,773,851.73</u>	<u>102,820.00</u>	<u>-</u>	<u>7,876,671.73</u>
Accumulated Depreciation:				
Land Improvements	498,136.94	23,890.00	-	522,026.94
Buildings and Structures	2,600,822.80	105,767.00	-	2,706,589.80
Equipment	2,989,150.64	138,454.00	-	3,127,604.64
Total Accumulated Depreciation	<u>6,088,110.38</u>	<u>268,111.00</u>	<u>-</u>	<u>6,356,221.38</u>
Net Capital Assets	<u>\$ 1,685,741.35</u>	<u>\$ (165,291.00)</u>	<u>\$ -</u>	<u>\$ 1,520,450.35</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 2 DETAILED NOTES ON ASSETS, LIABILITIES AND NET POSITION (CONTINUED)**

**D. Net Position/Fund Balances**

As previously discussed in Note 1.B, the Facility maintains its internal financial records on the basis of funds using the modified accrual basis of accounting. Fund balances of the Facility at December 31, 2021 consisted of the following individual fund balances:

Operating Fund	\$ -
Replacement Fund	2,694,941.93
Total Fund Balances	<u>\$ 2,694,941.93</u>

**Operating Fund.** Final adjustments of charges to users of the Facility (both members and non-members) were calculated to zero out the operating fund. Accordingly, the operating fund had no fund balance at December 31, 2021. The commission anticipates actual billings to members will provide sufficient working capital for the Facility.

**Replacement Fund.** The Facility established this fund to accumulate resources for major repairs and replacement of plant and equipment. An amount of \$475,000 was included in charges to be set aside in this fund during 2021.

**NOTE 3 OTHER INFORMATION**

**A. Wisconsin Retirement System Pension Plan Benefits**

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

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**A. Wisconsin Retirement System Pension Plan Benefits (Continued)**

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

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

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

The WRS also provides death and disability benefits for employees.

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

For the year ended December 31, 2021, the WRS recognized \$12,483 in contributions from the employer. Contributions for the years ended December 31, 2020 and 2019 were \$23,008 and \$21,847, respectively.

Contribution rates as of December 31, 2021 are:

	<u>Employee</u>	<u>Employer</u>
General	6.75%	6.75%

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2021**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**A. Wisconsin Retirement System Pension Plan Benefits (Continued)**

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	10.0
2020	1.7	21.0

**B. Risk Management**

The Facility is exposed to various risks of loss related to torts; theft of, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Facility maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Facility. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

## SUPPLEMENTARY INFORMATION

DRAFT

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CONVERSION OF TOTAL FUND BALANCES TO NET POSITION  
DECEMBER 31, 2021**

**Total Fund Balances - (Schedule B-1)** **\$ 2,694,941.93**

Required adjustments to convert Facility's modified accrual basis fund financial statements to full accrual financial statements:

Capital Assets not Included in Fund Financial Statements:

Land	\$ 35,000.00	
Land Improvements	702,007.04	
Buildings and Structures	3,247,544.10	
Equipment	3,874,951.59	
Accumulated Depreciation	<u>(6,356,221.38)</u>	<u>1,520,450.35</u>

**Net Position of Full Accrual Statements** **\$ 4,215,392.28**

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CONVERSION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES TO STATEMENT OF EXPENSES AND CHANGES IN NET POSITION  
YEAR ENDED DECEMBER 31, 2021**

<b>Net Change in Total Fund Balances - (Schedule B-2)</b>		\$ 476,028.34
Required adjustments to convert Facility's modified accrual basis fund financial statements to full accrual financial statements:		
Capital Assets Related Transactions:		
Capital Assets Reported as Expenditures in Fund Statements	\$ 102,820.00	
Depreciation Expense Reported in Full Accrual Statements	<u>(268,111.00)</u>	<u>(165,291.00)</u>
<b>Change in Net Position of Full Accrual Statements</b>		<u><u>\$ 310,737.34</u></u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
BALANCE SHEET – ALL FUNDS [1]  
DECEMBER 31, 2021**

	Operating Fund	Replacement Fund	Total Funds
<b>ASSETS</b>			
Cash and Investments:			
General Checking	\$ (283,783.72)	\$ 2,694,941.93	\$ 2,411,158.21
Due from Member Facilities	237,412.25	-	237,412.25
Due from Non-Members	54,294.64	-	54,294.64
Inventories	62,158.00	-	62,158.00
	<u>\$ 75,897.35</u>	<u>\$ 2,694,941.93</u>	<u>\$ 2,770,839.28</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 22,907.53	\$ -	\$ 22,907.53
Payroll Taxes and Withholdings	11,625.18	-	11,625.18
Due to Member Facilities	33,190.24	-	33,190.24
Due to Non-Members	8,174.40	-	8,174.40
Total Liabilities	<u>75,897.35</u>	<u>-</u>	<u>75,897.35</u>
<b>Fund Balances:</b>			
Unreserved:			
Restricted	<u>-</u>	<u>2,694,941.93</u>	<u>2,694,941.93</u>
	<u>\$ 75,897.35</u>	<u>\$ 2,694,941.93</u>	<u>\$ 2,770,839.28</u>
Total Liabilities and Fund Balances	<u>\$ 75,897.35</u>	<u>\$ 2,694,941.93</u>	<u>\$ 2,770,839.28</u>

[1] Prepared on the modified accrual basis of accounting - see Note 1 to the basic financial statements

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL FUNDS [1]  
YEAR ENDED DECEMBER 31, 2021**

	Operating Fund	Replacement Fund	Total Funds
<b>REVENUES:</b>			
Revenues from Member Facilities	\$ 1,956,458.16	\$ -	\$ 1,956,458.16
Revenues from Non-Member Facilities	533,785.12	-	533,785.12
Interest Revenue	2,217.70	1,028.34	3,246.04
Other	4,710.24	-	4,710.24
Total Revenues	<u>2,497,899.72</u>	<u>1,028.34</u>	<u>2,498,928.06</u>
<b>EXPENDITURES:</b>			
Operations:			
Operation and Maintenance	1,134,114.04	-	1,134,114.04
Administrative	72,126.76	-	72,126.76
Transportation	751,477.51	-	751,477.51
Marketing	65,181.41	-	65,181.41
Total Expenditures	<u>2,022,899.72</u>	<u>-</u>	<u>2,022,899.72</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	475,000.00	1,028.34	476,028.34
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers from Other Funds	-	475,000.00	475,000.00
Transfers to Other Funds	<u>(475,000.00)</u>	<u>-</u>	<u>(475,000.00)</u>
Total Other Financing Sources (Uses)	<u>(475,000.00)</u>	<u>475,000.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	476,028.34	476,028.34
Fund Balances, Beginning of Year	<u>-</u>	<u>2,218,913.59</u>	<u>2,218,913.59</u>
<b>FUND BALANCES, End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ 2,694,941.93</u></u>	<u><u>\$ 2,694,941.93</u></u>

[1] Prepared on the modified accrual basis of accounting - see Note 1 to the basic financial statements

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – BUDGET AND ACTUAL – OPERATING FUND [1]  
YEAR ENDED DECEMBER 31, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2020)**

	2021			2020
	Final Budget	Actual	Variance Positive (Negative)	Actual
<b>REVENUES:</b>				
<b>Charges for Services:</b>				
Contracted Services: (see Schedule C-2)				
Charges to Member Facilities	\$ 2,445,282.21	\$ 1,956,458.16	\$ -	\$ 1,831,907.80
Charges to Non-Member Facilities	-	533,785.12	44,961.07	488,736.40
Other Processing Revenues	-	728.50	728.50	-
Total Charges for Services	2,445,282.21	2,490,971.78	45,689.57	2,320,644.20
<b>Miscellaneous:</b>				
Interest Earnings	-	2,217.70	2,217.70	1,551.99
Other	-	4,710.24	4,710.24	4,040.14
Total Miscellaneous	-	6,927.94	6,927.94	5,592.13
<b>Total Revenues</b>	<b>2,445,282.21</b>	<b>2,497,899.72</b>	<b>52,617.51</b>	<b>2,326,236.33</b>
<b>EXPENDITURES:</b>				
<b>Operation:</b>				
Salaries and Wages	157,269.74	166,935.27	(9,665.53)	154,429.96
FICA/Medicare	12,031.14	12,770.47	(739.33)	11,813.98
Retirement	10,615.71	11,268.13	(652.42)	10,424.03
Health Insurance	101,400.00	86,494.55	14,905.45	86,004.93
Life Insurance	2,000.00	649.48	1,350.52	1,116.78
Telephone	7,000.00	4,918.83	2,081.17	5,254.65
Water and Sewer Services	7,000.00	5,615.07	1,384.93	5,739.04
Electricity	65,000.00	64,103.77	896.23	57,518.76
Natural Gas	10,000.00	3,459.67	6,540.33	2,735.56
Fuel for Equipment	3,000.00	3,263.59	(263.59)	2,291.88
Sludge Conditioning Chemicals	175,000.00	162,819.00	12,181.00	149,988.40
Hot Dust/Lime	175,000.00	148,063.71	26,936.29	179,576.29
Phosphorus Chemicals	65,000.00	81,979.67	(16,979.67)	53,530.56
Odor Control Chemicals	55,000.00	50,948.56	4,051.44	33,670.48
Other Chemicals	10,000.00	7,902.50	2,097.50	11,122.00
Centrate Treatment/Hauling - Facility	18,000.00	17,076.86	923.14	19,121.49
Centrate Treatment/Hauling - Others	-	11,009.39	(11,009.39)	1,291.44
Lab Supplies	5,000.00	3,499.18	1,500.82	2,045.33
Outside Lab Testing	5,000.00	3,693.75	1,306.25	4,195.75
Lawn Care Expenses	1,000.00	420.00	580.00	339.98
Property and Liability Insurance	15,000.00	14,457.50	542.50	17,209.34
Workers Compensation Insurance	10,000.00	3,279.50	6,720.50	6,682.00

[1] Prepared on the modified accrual basis of accounting - see note 1 to the basic financial statements



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – BUDGET AND ACTUAL – OPERATING FUND [1] (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2020)**

	2021			2020
	Final Budget	Actual	Variance Positive (Negative)	Actual
<b>EXPENDITURES: (CONTINUED)</b>				
<b>Operation: (Continued)</b>				
Payment for Governmental Services	\$ 47,572.62	\$ 47,572.62	\$ -	\$ 46,412.32
Environmental Fees	380.00	380.00	-	380.00
Training	3,000.00	1,614.13	1,385.87	976.85
Contingency	30,000.00	-	30,000.00	-
Other Operating	15,300.00	16,495.97	(1,195.97)	15,452.71
Total Operation	1,005,569.21	930,691.17	74,878.04	879,324.51
<b>Maintenance/Capital:</b>				
Structures and Improvements	40,000.00	57,885.35	(17,885.35)	5,867.44
Safety Training and Supplies	5,000.00	2,473.83	2,526.17	1,907.66
Heat, Ventilation and HVAC	10,000.00	4,757.04	5,242.96	1,092.07
Dewatering Equipment	10,000.00	26,138.19	(16,138.19)	32,880.21
Sludge Cake Mixer	90,000.00	25,143.29	64,856.71	908.20
Receiving Station Equipment	500.00	2,731.74	(2,231.74)	50,597.32
Conveying Equipment	500.00	1,098.06	(598.06)	539.32
Loader Maintenance	500.00	1,652.84	(1,152.84)	1,442.53
Truck Maintenance	1,000.00	41.42	958.58	909.72
Odor Control Equipment	50,000.00	25,533.15	24,466.85	14,861.94
Scale	5,000.00	988.50	4,011.50	16,927.93
Office Equipment	1,000.00	-	1,000.00	-
Silos Maintenance	2,000.00	2,002.99	(2.99)	157.50
Sludge Pumps and Tanks	27,500.00	16,244.74	11,255.26	47,090.72
Other Equipment	5,000.00	2,277.98	2,722.02	967.49
Engineering	50,000.00	34,453.75	15,546.25	42,159.17
Annual Projects:				
Other Projects	150,000.00	-	150,000.00	619.26
Total Maintenance/Capital	448,000.00	203,422.87	244,577.13	218,928.48
<b>Administrative:</b>				
Salaries and Wages:	18,000.00	-	-	-
Superintendent Allocation	-	18,000.00	-	16,000.00
FICA/Medicare	1,400.00	1,377.00	23.00	1,224.00
Retirement	1,215.00	1,215.00	-	1,080.00

[1] Prepared on the modified accrual basis of accounting - see note 1 to the basic financial statements

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – BUDGET AND ACTUAL – OPERATING FUND [1] (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2020)**

	2021			2020
	Final Budget	Actual	Variance Positive (Negative)	Actual
<b>EXPENDITURES: (CONTINUED)</b>				
<b>Administrative: (Continued)</b>				
Health Insurance	\$ 8,000.00	\$ 9,438.57	\$ (1,438.57)	\$ 7,671.55
Life Insurance	500.00	216.23	283.77	99.61
Commission Expenses	4,000.00	7,074.91	(3,074.91)	3,191.68
Office Supplies and Expenses	4,000.00	5,055.54	(1,055.54)	8,733.01
Software Support	-	9,259.01	(9,259.01)	-
Outside Services Employed:				
Legal	10,000.00	7,260.50	2,739.50	5,545.50
Accounting and Auditing	14,000.00	13,230.00	770.00	12,967.50
Miscellaneous General	4,000.00	-	4,000.00	2,850.00
Total Administrative	65,115.00	72,126.76	(7,011.76)	59,362.85
<b>Transportation of Biosolids:</b>				
Member Facilities	716,598.00	585,922.26	(34,879.51)	579,756.76
Non-Member Facilities		165,555.25		155,241.73
Total Transportation of Biosolids	716,598.00	751,477.51	(34,879.51)	734,998.49
<b>Marketing:</b>				
Product Marketing and Distribution	60,000.00	56,568.00	3,432.00	83,622.00
<b>Total Expenditures</b>	2,295,282.21	2,022,899.72	280,995.90	1,976,236.33
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	150,000.00	475,000.00	333,613.41	350,000.00
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer from Replacement Fund	150,000.00	-	(150,000.00)	-
Transfer to Replacement Fund	(300,000.00)	(475,000.00)	(175,000.00)	(350,000.00)
<b>Total Other Financing Sources (Uses)</b>	(150,000.00)	(475,000.00)	(325,000.00)	(350,000.00)
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
Fund Balance, Beginning	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

[1] Prepared on the modified accrual basis of accounting - see Note 1 to the basic financial statements

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
SUMMARY OF CHARGES TO MEMBERS AND NON-MEMBERS  
YEAR ENDED DECEMBER 31, 2021**

	Total Charges for 2021				Total Charges for 2020	Total 2021 Billings/ Credits	Final Billings/Refunds Due at 12/31/2021			Other Charges Centrate Treat/Hlg
	Processing/ Replacement	Admini- stration	Transpor- tation	Total			Final Billings	Refunds Due	Net Settlement	
<b>Members:</b>										
Amery	\$ 104,002.27	\$ 1,500.00	\$ 39,019.70	\$ 144,521.97	\$ 105,361.73	\$ 147,073.59	\$ -	\$ 2,551.62	\$ (2,551.62)	\$ -
Baldwin	69,245.03	1,500.00	28,854.43	99,599.46	97,018.44	101,295.39	-	1,695.93	(1,695.93)	-
Ellsworth	70,726.93	1,500.00	36,287.42	108,514.35	83,118.14	110,226.32	-	1,711.97	(1,711.97)	-
Hudson	246,533.87	1,500.00	117,112.38	365,146.25	407,798.56	372,117.65	-	6,094.80	(6,094.80)	876.60
New Richmond	276,980.13	1,500.00	102,908.54	381,388.67	381,747.63	388,245.46	-	6,856.79	(6,856.79)	-
Osceola	95,515.04	1,500.00	54,597.14	151,612.18	145,068.58	153,935.28	-	2,323.10	(2,323.10)	-
Prescott	73,960.16	1,500.00	32,026.83	107,486.99	88,470.88	109,266.54	-	1,779.55	(1,779.55)	-
River Falls	269,166.49	1,500.00	89,749.35	360,415.84	407,316.69	367,087.68	-	6,671.84	(6,671.84)	-
Roberts	36,508.57	1,500.00	10,197.30	48,205.87	38,391.06	55,129.76	-	944.22	(944.22)	5,979.67
Somerset	78,136.42	1,500.00	63,178.10	142,814.52	112,879.58	144,675.56	-	1,861.04	(1,861.04)	-
Spring Valley	26,404.72	1,500.00	11,991.07	39,895.79	41,583.93	40,595.17	-	699.38	(699.38)	-
Total Members	1,347,179.63	16,500.00	585,922.26	1,949,601.89	1,908,755.22	1,989,648.40	-	33,190.24	(33,190.24)	6,856.27
<b>Non-Members:</b>										
Downsville San. Dist.	3,618.82	1,500.00	1,949.58	7,068.40	5,268.62	7,153.00	-	84.60	(84.60)	-
Eleva/Strum	22,607.73	1,500.00	12,191.58	36,299.31	25,606.24	36,830.66	-	531.35	(531.35)	-
Hammond	22,860.29	1,500.00	14,751.01	39,111.30	34,494.19	39,647.67	-	536.37	(536.37)	-
Lake City	157,028.74	1,500.00	57,366.66	215,895.40	197,337.47	219,585.62	-	3,690.22	(3,690.22)	-
Mazeppa	7,154.66	1,500.00	3,409.02	12,063.68	10,587.70	12,231.84	-	168.16	(168.16)	-
Mondovi	65,674.17	1,500.00	28,961.14	96,135.31	91,515.66	97,678.87	-	1,543.56	(1,543.56)	-
Pepin	39,940.11	1,500.00	27,993.01	69,433.12	54,292.26	70,371.36	-	938.24	(938.24)	-
Plum City	13,122.30	1,500.00	8,627.09	23,249.39	31,695.38	23,556.88	-	307.49	(307.49)	-
Travel Center of Amer.	3,115.06	1,500.00	4,485.15	9,100.21	10,714.84	14,466.25	-	73.22	(73.22)	5,292.82
West Concord	12,815.17	1,500.00	5,821.01	20,136.18	27,620.03	20,437.37	-	301.19	(301.19)	-
Total Non-Members	347,937.05	15,000.00	165,555.25	528,492.30	489,132.39	541,959.52	-	8,174.40	(8,174.40)	5,292.82
<b>Totals</b>	<u>\$ 1,695,116.68</u>	<u>\$ 31,500.00</u>	<u>\$ 751,477.51</u>	<u>\$ 2,478,094.19</u>	<u>\$ 2,397,887.61</u>	<u>\$ 2,531,607.92</u>	<u>\$ -</u>	<u>\$ 41,364.64</u>	<u>\$ (41,364.64)</u>	<u>\$ 12,149.09</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues						
	Grant Credit		Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
	Charges	Applied to Billings								
<b>Member Charges:</b>										
<b>City of Amery:</b>										
Monthly Billings										
January	\$ 13,508.51	\$ -	\$ 13,508.51	\$ 13,508.51	8,299.84	1,783.27	\$ 125.00	\$ 3,300.40	\$ -	\$ -
February	13,771.85	-	13,771.85	13,771.85	8,527.58	1,832.21	125.00	3,287.06	-	-
March	16,109.48	-	16,109.48	16,109.48	9,812.28	2,108.23	125.00	4,027.21	36.76	-
April	17,277.62	-	17,277.62	17,277.62	10,487.74	2,253.36	125.00	4,398.12	13.40	-
May	18,928.52	-	18,928.52	18,928.52	11,273.02	2,422.08	125.00	5,004.42	104.00	-
June	15,485.66	-	15,485.66	15,485.66	9,163.17	1,968.77	125.00	4,228.72	-	-
July	7,550.90	-	7,550.90	7,550.90	4,727.90	1,015.82	125.00	1,682.18	-	-
August	9,694.18	-	9,694.18	9,694.18	5,486.14	1,178.73	125.00	2,904.31	-	-
September	5,599.25	-	5,599.25	5,599.25	3,059.68	657.39	125.00	1,757.18	-	-
October	10,742.08	-	10,742.08	10,742.08	6,460.99	1,388.18	125.00	2,767.91	-	-
November	9,170.89	-	9,170.89	9,170.89	5,433.43	1,167.41	125.00	2,445.05	-	-
December	9,234.65	-	9,234.65	9,234.65	4,977.27	1,069.40	125.00	3,062.98	-	-
Subtotal	147,073.59	-	147,073.59	147,073.59	87,709.04	18,844.85	1,500.00	38,865.54	154.16	-
Final Adjustment	(2,551.62)	-	(2,551.62)	(2,551.62)	(2,551.62)	-	-	-	-	-
	144,521.97	-	144,521.97	144,521.97	85,157.42	18,844.85	1,500.00	38,865.54	154.16	-
<b>Village of Baldwin:</b>										
Monthly Billings										
January	\$ 6,240.78	\$ -	\$ 6,240.78	\$ 6,240.78	\$ 3,517.20	\$ 755.69	\$ 125.00	\$ 1,842.89	\$ -	\$ -
February	9,322.91	-	9,322.91	9,322.91	5,449.65	1,170.89	125.00	2,577.37	-	-
March	8,189.93	-	8,189.93	8,189.93	4,629.23	994.62	125.00	2,441.08	-	-
April	8,041.19	-	8,041.19	8,041.19	4,605.91	989.61	125.00	2,248.37	72.30	-
May	12,218.13	-	12,218.13	12,218.13	7,137.46	1,533.53	125.00	3,367.96	54.18	-
June	6,190.45	-	6,190.45	6,190.45	3,614.85	776.67	125.00	1,673.93	-	-
July	9,074.71	-	9,074.71	9,074.71	5,257.72	1,129.66	125.00	2,562.33	-	-
August	10,145.52	-	10,145.52	10,145.52	5,894.67	1,266.51	125.00	2,859.34	-	-
September	8,379.93	-	8,379.93	8,379.93	4,930.97	1,059.45	125.00	2,264.51	-	-
October	6,023.39	-	6,023.39	6,023.39	3,537.48	760.05	125.00	1,575.87	24.99	-
November	8,705.07	-	8,705.07	8,705.07	4,855.29	1,043.19	125.00	2,681.59	-	-
December	8,763.38	-	8,763.38	8,763.38	4,964.09	1,066.57	125.00	2,607.72	-	-
Subtotal	101,295.39	-	101,295.39	101,295.39	58,394.52	12,546.44	1,500.00	28,702.96	151.47	-
Final Adjustment	(1,695.93)	-	(1,695.93)	(1,695.93)	(1,695.93)	-	-	-	-	-
	99,599.46	-	99,599.46	99,599.46	56,698.59	12,546.44	1,500.00	28,702.96	151.47	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Member Charges: (Continued)</b>										
<b>Village of Ellsworth:</b>										
Monthly Billings										
January	\$ 9,633.17	\$ -	\$ 9,633.17	\$ 9,633.17	\$ 5,339.16	\$ 1,147.15	\$ 125.00	\$ 3,021.86	\$ -	\$ -
February	9,248.25	-	9,248.25	9,248.25	4,904.28	1,053.72	125.00	3,165.25	-	-
March	12,357.51	-	12,357.51	12,357.51	7,347.64	1,578.69	125.00	3,306.18	-	-
April	7,825.96	-	7,825.96	7,825.96	4,475.49	961.59	125.00	2,263.88	-	-
May	8,978.01	-	8,978.01	8,978.01	5,226.30	1,122.90	125.00	2,503.81	-	-
June	11,622.87	-	11,622.87	11,622.87	5,775.72	1,240.95	125.00	4,481.20	-	-
July	8,478.10	-	8,478.10	8,478.10	4,715.06	1,013.06	125.00	2,624.98	-	-
August	8,022.46	-	8,022.46	8,022.46	4,112.58	883.61	125.00	2,901.27	-	-
September	5,837.42	-	5,837.42	5,837.42	2,782.27	597.79	125.00	2,332.36	-	-
October	9,121.20	-	9,121.20	9,121.20	4,868.13	1,045.95	125.00	3,012.12	70.00	-
November	12,454.40	-	12,454.40	12,454.40	6,684.34	1,436.17	125.00	4,201.90	6.99	-
December	6,646.97	-	6,646.97	6,646.97	3,396.57	729.78	125.00	2,395.62	-	-
Subtotal	110,226.32	-	110,226.32	110,226.32	59,627.54	12,811.36	1,500.00	36,210.43	76.99	-
Final Adjustment	(1,711.97)	-	(1,711.97)	(1,711.97)	(1,711.97)	-	-	-	-	-
	108,514.35	-	108,514.35	108,514.35	57,915.57	12,811.36	1,500.00	36,210.43	76.99	-
<b>City of Hudson:</b>										
Monthly Billings										
January	\$ 32,330.19	\$ -	\$ 32,330.19	\$ 32,330.19	\$ 19,749.24	\$ 4,243.25	\$ 125.00	\$ 8,113.32	\$ 99.38	\$ -
February	28,569.41	-	28,569.41	28,569.41	17,710.01	3,805.11	125.00	6,244.53	684.76	-
March	42,037.96	-	42,037.96	42,037.96	26,198.40	5,628.90	125.00	8,834.60	1,251.06	-
April	39,991.96	-	39,991.96	39,991.96	25,137.06	5,400.86	125.00	8,348.23	980.81	-
May	41,668.96	-	41,668.96	41,668.96	23,310.03	5,008.31	125.00	11,832.26	516.76	876.60
June	37,318.72	-	37,318.72	37,318.72	22,110.49	4,750.58	125.00	9,959.86	372.79	-
July	36,099.42	-	36,099.42	36,099.42	22,328.43	4,797.41	125.00	8,727.42	121.16	-
August	27,225.65	-	27,225.65	27,225.65	10,984.79	2,360.15	125.00	13,665.71	90.00	-
September	17,025.67	-	17,025.67	17,025.67	6,764.76	1,453.45	125.00	8,418.90	263.56	-
October	18,323.06	-	18,323.06	18,323.06	8,270.44	1,776.96	125.00	8,150.66	-	-
November	17,289.68	-	17,289.68	17,289.68	6,635.68	1,425.72	125.00	9,103.28	-	-
December	34,236.97	-	34,236.97	34,236.97	18,750.07	4,028.57	125.00	11,240.60	92.73	-
Subtotal	372,117.65	-	372,117.65	372,117.65	207,949.40	44,679.27	1,500.00	112,639.37	4,473.01	876.60
Final Adjustment	(6,094.80)	-	(6,094.80)	(6,094.80)	(6,094.80)	-	-	-	-	-
	366,022.85	-	366,022.85	366,022.85	201,854.60	44,679.27	1,500.00	112,639.37	4,473.01	876.60

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues							
	Grant Credit		Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation	
	Charges	Applied to Billings									
<b>Member Charges: (Continued)</b>											
<b>City of New Richmond:</b>											
Monthly Billings											
January	\$ 50,749.55	\$ -	\$ 50,749.55	\$ 50,749.55	\$ 30,210.96	\$ 6,491.02	\$ 125.00	\$ 13,922.57	\$ -	\$ -	
February	36,364.86	-	36,364.86	36,364.86	22,492.99	4,832.76	125.00	8,914.11	-	-	
March	37,499.36	-	37,499.36	37,499.36	22,592.33	4,854.11	125.00	9,671.32	256.60	-	
April	28,419.72	-	28,419.72	28,419.72	16,600.35	3,566.69	125.00	7,740.14	387.54	-	
May	28,123.94	-	28,123.94	28,123.94	17,030.84	3,659.19	125.00	7,308.91	-	-	
June	31,372.63	-	31,372.63	31,372.63	19,826.96	4,259.95	125.00	7,089.29	71.43	-	
July	23,752.92	-	23,752.92	23,752.92	14,868.95	3,194.69	125.00	5,564.28	-	-	
August	30,337.53	-	30,337.53	30,337.53	18,068.86	3,882.21	125.00	8,261.46	-	-	
September	19,832.03	-	19,832.03	19,832.03	10,852.00	2,331.62	125.00	6,523.41	-	-	
October	29,451.50	-	29,451.50	29,451.50	15,742.42	3,382.36	125.00	10,201.72	-	-	
November	36,347.88	-	36,347.88	36,347.88	22,262.54	4,783.25	125.00	9,044.83	132.26	-	
December	35,993.54	-	35,993.54	35,993.54	23,089.04	4,960.83	125.00	7,452.31	366.36	-	
Subtotal	388,245.46	-	388,245.46	388,245.46	233,638.24	50,198.68	1,500.00	101,694.35	1,214.19	-	
Final Adjustment	(6,856.79)	-	(6,856.79)	(6,856.79)	(6,856.79)	-	-	-	-	-	
	381,388.67	-	381,388.67	381,388.67	226,781.45	50,198.68	1,500.00	101,694.35	1,214.19	-	
<b>Village of Osceola:</b>											
Monthly Billings											
January	\$ 11,102.72	\$ -	\$ 11,102.72	\$ 11,102.72	\$ 5,479.05	\$ 1,177.21	\$ 125.00	\$ 4,321.46	\$ -	\$ -	
February	11,426.21	-	11,426.21	11,426.21	5,817.62	1,249.95	125.00	4,233.64	-	-	
March	12,888.23	-	12,888.23	12,888.23	6,572.49	1,412.14	125.00	4,728.44	50.16	-	
April	10,420.42	-	10,420.42	10,420.42	5,354.03	1,150.35	125.00	3,735.47	55.57	-	
May	13,829.99	-	13,829.99	13,829.99	7,698.71	1,654.12	125.00	4,352.16	-	-	
June	16,524.71	-	16,524.71	16,524.71	9,163.85	1,968.91	125.00	5,266.95	-	-	
July	11,764.52	-	11,764.52	11,764.52	6,382.93	1,371.41	125.00	3,856.49	28.69	-	
August	14,915.66	-	14,915.66	14,915.66	7,948.42	1,707.77	125.00	5,134.47	-	-	
September	13,710.60	-	13,710.60	13,710.60	7,062.45	1,517.41	125.00	4,839.74	166.00	-	
October	13,187.94	-	13,187.94	13,187.94	6,805.98	1,462.31	125.00	4,794.65	-	-	
November	14,070.57	-	14,070.57	14,070.57	7,226.33	1,552.62	125.00	5,166.62	-	-	
December	10,093.71	-	10,093.71	10,093.71	5,022.88	1,079.20	125.00	3,866.63	-	-	
Subtotal	153,935.28	-	153,935.28	153,935.28	80,534.74	17,303.40	1,500.00	54,296.72	300.42	-	
Final Adjustment	(2,323.10)	-	(2,323.10)	(2,323.10)	(2,323.10)	-	-	-	-	-	
	151,612.18	-	151,612.18	151,612.18	78,211.64	17,303.40	1,500.00	54,296.72	300.42	-	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

Components of Revenues				Allocation of Revenues							
Grant Credit			Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation	
Charges	Applied to Billings										
Member Charges: (Continued)											
City of Prescott:											
Monthly Billings											
January	\$	11,592.25	\$ -	\$ 11,592.25	\$ 11,592.25	\$ 7,629.78	\$ 1,639.31	\$ 125.00	\$ 2,198.16	\$ -	\$ -
February		8,946.18	-	8,946.18	8,946.18	5,689.22	1,222.37	125.00	1,909.59	-	-
March		12,865.59	-	12,865.59	12,865.59	7,613.22	1,635.75	125.00	3,480.14	11.48	-
April		9,218.49	-	9,218.49	9,218.49	4,393.38	943.95	125.00	3,745.42	10.74	-
May		12,963.85	-	12,963.85	12,963.85	6,863.09	1,474.58	125.00	4,501.18	-	-
June		11,233.78	-	11,233.78	11,233.78	5,262.79	1,130.75	125.00	4,715.24	-	-
July		9,070.91	-	9,070.91	9,070.91	4,406.55	946.78	125.00	3,426.45	166.13	-
August		7,118.95	-	7,118.95	7,118.95	4,125.42	886.37	125.00	1,982.16	-	-
September		5,067.09	-	5,067.09	5,067.09	3,127.60	671.99	125.00	1,142.50	-	-
October		4,292.48	-	4,292.48	4,292.48	2,448.76	526.13	125.00	1,192.59	-	-
November		7,838.28	-	7,838.28	7,838.28	4,896.17	1,051.97	125.00	1,765.14	-	-
December		9,058.69	-	9,058.69	9,058.69	5,888.58	1,265.20	125.00	1,779.91	-	-
Subtotal		109,266.54	-	109,266.54	109,266.54	62,344.56	13,395.15	1,500.00	31,838.48	188.35	-
Final Adjustment		(1,779.55)	-	(1,779.55)	(1,779.55)	(1,779.55)	-	-	-	-	-
		107,486.99	-	107,486.99	107,486.99	60,565.01	13,395.15	1,500.00	31,838.48	188.35	-
City of River Falls:											
Monthly Billings											
January	\$	31,622.64	\$ -	\$ 31,622.64	\$ 31,622.64	\$ 20,099.64	\$ 4,318.54	\$ 125.00	\$ 7,079.46	\$ -	\$ -
February		29,963.35	-	29,963.35	29,963.35	19,055.87	4,094.28	125.00	6,688.20	-	-
March		33,181.53	-	33,181.53	33,181.53	20,735.57	4,455.17	125.00	7,788.71	77.08	-
April		36,135.44	-	36,135.44	36,135.44	22,353.10	4,802.71	125.00	8,759.34	95.29	-
May		32,479.88	-	32,479.88	32,479.88	20,019.90	4,301.40	125.00	8,033.58	-	-
June		32,721.09	-	32,721.09	32,721.09	20,233.45	4,347.29	125.00	8,015.35	-	-
July		22,308.37	-	22,308.37	22,308.37	13,968.79	3,001.28	125.00	5,169.07	44.23	-
August		22,951.15	-	22,951.15	22,951.15	14,283.03	3,068.80	125.00	5,474.32	-	-
September		28,201.79	-	28,201.79	28,201.79	17,153.49	3,685.54	125.00	7,237.76	-	-
October		31,934.24	-	31,934.24	31,934.24	19,239.69	4,133.77	125.00	8,435.78	-	-
November		35,123.08	-	35,123.08	35,123.08	21,226.54	4,560.66	125.00	9,210.88	-	-
December		30,465.12	-	30,465.12	30,465.12	18,685.19	4,014.63	125.00	7,640.30	-	-
Subtotal		367,087.68	-	367,087.68	367,087.68	227,054.26	48,784.07	1,500.00	89,532.75	216.60	-
Final Adjustment		(6,671.84)	-	(6,671.84)	(6,671.84)	(6,671.84)	-	-	-	-	-
		360,415.84	-	360,415.84	360,415.84	220,382.42	48,784.07	1,500.00	89,532.75	216.60	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues							
	Grant Credit		Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation	
	Charges	Applied to Billings									
Member Charges: (Continued)											
Village of Roberts:											
Monthly Billings											
January	\$	2,874.93	\$ -	\$ 2,874.93	\$ 2,874.93	\$ 1,820.61	\$ 391.17	\$ 125.00	\$ 538.15	\$ -	\$ -
February		2,980.84	-	2,980.84	2,980.84	1,846.62	396.76	125.00	552.46	60.00	-
March		9,471.54	-	9,471.54	9,471.54	5,867.63	1,260.70	125.00	2,217.15	1.06	-
April		4,858.44	-	4,858.44	4,858.44	3,087.73	663.42	125.00	974.40	7.89	-
May		2,845.34	-	2,845.34	2,845.34	1,786.48	383.84	125.00	550.02	-	-
June		4,561.64	-	4,561.64	4,561.64	2,611.63	561.13	125.00	820.03	-	443.85
July		3,319.75	-	3,319.75	3,319.75	1,601.98	344.20	125.00	517.93	-	730.64
August		3,283.67	-	3,283.67	3,283.67	1,527.65	328.22	125.00	522.82	-	779.98
September		3,337.05	-	3,337.05	3,337.05	1,620.91	348.26	125.00	569.74	-	673.14
October		6,819.00	-	6,819.00	6,819.00	3,486.79	749.16	125.00	1,180.27	-	1,277.78
November		3,655.32	-	3,655.32	3,655.32	1,889.87	406.05	125.00	523.73	-	710.67
December		7,122.24	-	7,122.24	7,122.24	3,681.08	790.90	125.00	1,161.65	-	1,363.61
Subtotal		55,129.76	-	55,129.76	55,129.76	30,828.98	6,623.81	1,500.00	10,128.35	68.95	5,979.67
Final Adjustment		(944.22)	-	(944.22)	(944.22)	(944.22)	-	-	-	-	-
		54,185.54	-	54,185.54	54,185.54	29,884.76	6,623.81	1,500.00	10,128.35	68.95	5,979.67
Village of Somerset:											
Monthly Billings											
January	\$	11,651.41	\$ -	\$ 11,651.41	\$ 11,651.41	\$ 5,477.36	\$ 1,176.85	\$ 125.00	\$ 4,872.20	\$ -	\$ -
February		12,980.76	-	12,980.76	12,980.76	6,348.13	1,363.94	125.00	5,143.69	-	-
March		13,765.42	-	13,765.42	13,765.42	7,235.79	1,554.66	125.00	4,840.26	9.71	-
April		10,648.25	-	10,648.25	10,648.25	5,051.27	1,085.30	125.00	4,347.33	39.35	-
May		13,500.72	-	13,500.72	13,500.72	6,329.88	1,360.02	125.00	5,685.82	-	-
June		14,994.77	-	14,994.77	14,994.77	6,912.08	1,485.11	125.00	6,472.58	-	-
July		11,944.78	-	11,944.78	11,944.78	5,237.45	1,125.30	125.00	5,457.03	-	-
August		11,563.66	-	11,563.66	11,563.66	4,933.00	1,059.89	125.00	5,445.77	-	-
September		9,405.80	-	9,405.80	9,405.80	3,820.97	820.96	125.00	4,638.87	-	-
October		10,498.95	-	10,498.95	10,498.95	4,308.90	925.80	125.00	5,139.25	-	-
November		10,904.67	-	10,904.67	10,904.67	4,644.44	997.89	125.00	5,137.34	-	-
December		12,816.37	-	12,816.37	12,816.37	5,550.01	1,192.46	125.00	5,948.90	-	-
Subtotal		144,675.56	-	144,675.56	144,675.56	65,849.28	14,148.18	1,500.00	63,129.04	49.06	-
Final Adjustment		(1,861.04)	-	(1,861.04)	(1,861.04)	(1,861.04)	-	-	-	-	-
		142,814.52	-	142,814.52	142,814.52	63,988.24	14,148.18	1,500.00	63,129.04	49.06	-



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Member Charges: (Continued)</b>										
<b>Village of Spring Valley:</b>										
Monthly Billings										
January	\$ 3,998.78	\$ -	\$ 3,998.78	\$ 3,998.78	\$ 2,270.69	\$ 487.87	\$ 125.00	\$ 1,115.22	\$ -	\$ -
February	3,570.34	-	3,570.34	3,570.34	1,914.88	411.42	125.00	1,119.04	-	-
March	4,384.92	-	4,384.92	4,384.92	2,467.68	530.20	125.00	1,262.04	-	-
April	3,224.68	-	3,224.68	3,224.68	1,760.46	378.25	125.00	960.97	-	-
May	3,520.84	-	3,520.84	3,520.84	1,951.71	419.34	125.00	1,024.79	-	-
June	4,753.20	-	4,753.20	4,753.20	2,627.17	564.47	125.00	1,436.56	-	-
July	3,717.10	-	3,717.10	3,717.10	2,258.52	485.26	125.00	848.32	-	-
August	4,379.95	-	4,379.95	4,379.95	2,548.10	547.48	125.00	1,159.37	-	-
September	2,746.79	-	2,746.79	2,746.79	1,430.67	307.39	125.00	883.73	-	-
October	2,824.58	-	2,824.58	2,824.58	1,459.05	313.49	125.00	927.04	-	-
November	1,059.21	-	1,059.21	1,059.21	512.26	110.06	125.00	311.89	-	-
December	2,414.78	-	2,414.78	2,414.78	1,109.33	238.35	125.00	942.10	-	-
Subtotal	40,595.17	-	40,595.17	40,595.17	22,310.52	4,793.58	1,500.00	11,991.07	-	-
Final Adjustment	(699.38)	-	(699.38)	(699.38)	(699.38)	-	-	-	-	-
	39,895.79	-	39,895.79	39,895.79	21,611.14	4,793.58	1,500.00	11,991.07	-	-
<b>Total Members:</b>										
Quarterly Billings	1,989,648.40	-	1,989,648.40	1,989,648.40	1,136,241.08	244,128.79	16,500.00	579,029.06	6,893.20	6,856.27
Final Adjustment	(33,190.24)	-	(33,190.24)	(33,190.24)	(33,190.24)	-	-	-	-	-
	1,956,458.16	-	1,956,458.16	1,956,458.16	1,103,050.84	244,128.79	16,500.00	579,029.06	6,893.20	6,856.27

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

Components of Revenues				Allocation of Revenues							
Charges	Grant Credit		Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation	
	Applied to Billings										
Non-Members:											
Downsville Sanitary District #1:											
Monthly Billings											
January	\$ 125.00	\$ -	\$ 125.00	\$ 125.00	\$ -	\$ -	\$ 125.00	\$ -	\$ -	\$ -	
February	125.00	-	125.00	125.00	-	-	125.00	-	-	-	
March	125.00	-	125.00	125.00	-	-	125.00	-	-	-	
April	767.15	-	767.15	767.15	301.72	64.79	125.00	275.64	-	-	
May	1,229.23	-	1,229.23	1,229.23	683.24	146.72	125.00	274.27	-	-	
June	1,328.06	-	1,328.06	1,328.06	536.56	115.22	125.00	551.28	-	-	
July	941.14	-	941.14	941.14	442.32	94.98	125.00	278.84	-	-	
August	125.00	-	125.00	125.00	-	-	125.00	-	-	-	
September	1,283.20	-	1,283.20	1,283.20	725.04	155.69	125.00	277.47	-	-	
October	854.22	-	854.22	854.22	359.86	77.28	125.00	292.08	-	-	
November	125.00	-	125.00	125.00	-	-	125.00	-	-	-	
December	125.00	-	125.00	125.00	-	-	125.00	-	-	-	
Subtotal	7,153.00	-	7,153.00	7,153.00	3,048.74	654.68	1,500.00	1,949.58	-	-	
Final Adjustment	(84.60)	-	(84.60)	(84.60)	(84.60)	-	-	-	-	-	
	7,068.40	-	7,068.40	7,068.40	2,964.14	654.68	1,500.00	1,949.58	-	-	
Village of Elewa-Strum Joint Sewage Commission:											
Monthly Billings											
January	\$ 125.00	\$ -	\$ 125.00	\$ 125.00	\$ -	\$ -	\$ 125.00	\$ -		\$ -	
February	125.00	-	125.00	125.00	-	-	125.00	-	-	-	
March	125.00	-	125.00	125.00	-	-	125.00	-	-	-	
April	3,169.65	-	3,169.65	3,169.65	1,884.42	404.65	125.00	755.58	-	-	
May	4,810.20	-	4,810.20	4,810.20	2,622.76	563.20	125.00	1,499.24	-	-	
June	5,474.86	-	5,474.86	5,474.86	3,181.36	683.16	125.00	1,485.34	-	-	
July	5,665.98	-	5,665.98	5,665.98	3,004.28	645.13	125.00	1,891.57	-	-	
August	4,770.46	-	4,770.46	4,770.46	2,585.90	555.29	125.00	1,504.27	-	-	
September	4,907.02	-	4,907.02	4,907.02	2,688.50	577.32	125.00	1,516.20	-	-	
October	4,151.00	-	4,151.00	4,151.00	2,031.48	436.23	125.00	1,558.29	-	-	
November	2,760.74	-	2,760.74	2,760.74	863.74	185.48	125.00	1,586.52	-	-	
December	745.75	-	745.75	745.75	186.20	39.98	125.00	394.57	-	-	
Subtotal	36,830.66	-	36,830.66	36,830.66	19,048.64	4,090.44	1,500.00	12,191.58	-	-	
Final Adjustment	(531.35)	-	(531.35)	(531.35)	(531.35)	-	-	-	-	-	
	36,299.31	-	36,299.31	36,299.31	18,517.29	4,090.44	1,500.00	12,191.58	-	-	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues							
	Grant Credit		Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation	
	Charges	Applied to Billings									
<b>Non-Members:(Continued)</b>											
<b>Village of Hammond:</b>											
Monthly Billings											
January	\$ 2,640.98	\$ -	\$ 2,640.98	\$ 2,640.98	\$ 1,196.62	\$ 256.96	\$ 125.00	\$ 1,062.40	\$ -	\$ -	
February	2,481.73	-	2,481.73	2,481.73	1,065.52	228.81	125.00	1,062.40	-	-	
March	3,184.56	-	3,184.56	3,184.56	1,399.16	300.45	125.00	1,359.95	-	-	
April	2,699.14	-	2,699.14	2,699.14	1,211.44	260.14	125.00	1,102.56	-	-	
May	4,170.94	-	4,170.94	4,170.94	1,976.00	424.32	125.00	1,645.62	-	-	
June	3,565.17	-	3,565.17	3,565.17	1,697.46	364.51	125.00	1,378.20	-	-	
July	2,881.81	-	2,881.81	2,881.81	1,351.28	290.17	125.00	1,115.36	-	-	
August	3,149.02	-	3,149.02	3,149.02	1,568.26	336.76	125.00	1,119.00	-	-	
September	4,426.89	-	4,426.89	4,426.89	2,399.32	515.22	125.00	1,387.35	-	-	
October	3,691.79	-	3,691.79	3,691.79	1,974.48	423.99	125.00	1,168.32	-	-	
November	4,297.63	-	4,297.63	4,297.63	2,225.28	477.85	125.00	1,469.50	-	-	
December	2,458.01	-	2,458.01	2,458.01	1,195.86	256.80	125.00	880.35	-	-	
Subtotal	39,647.67	-	39,647.67	39,647.67	19,260.68	4,135.98	1,500.00	14,751.01	-	-	
Final Adjustment	(536.37)	-	(536.37)	(536.37)	(536.37)	-	-	-	-	-	
	39,111.30	-	39,111.30	39,111.30	18,724.31	4,135.98	1,500.00	14,751.01	-	-	
<b>City of Lake City:</b>											
Monthly Billings											
January	\$ 17,094.45	\$ -	\$ 17,094.45	\$ 17,094.45	\$ 10,471.28	\$ 2,248.57	\$ 125.00	\$ 4,249.60	\$ -	\$ -	
February	17,791.18	-	17,791.18	17,791.18	10,826.20	2,324.78	125.00	4,515.20	-	-	
March	21,469.44	-	21,469.44	21,469.44	12,645.26	2,715.40	125.00	5,983.78	-	-	
April	15,705.96	-	15,705.96	15,705.96	9,196.00	1,974.72	125.00	4,410.24	-	-	
May	16,697.41	-	16,697.41	16,697.41	9,578.66	2,056.89	125.00	4,936.86	-	-	
June	20,428.39	-	20,428.39	20,428.39	12,175.96	2,614.63	125.00	5,512.80	-	-	
July	18,033.77	-	18,033.77	18,033.77	11,070.16	2,377.17	125.00	4,461.44	-	-	
August	18,921.24	-	18,921.24	18,921.24	11,558.46	2,482.03	125.00	4,755.75	-	-	
September	15,616.97	-	15,616.97	15,616.97	9,555.48	2,051.91	125.00	3,884.58	-	-	
October	20,837.84	-	20,837.84	20,837.84	12,963.70	2,783.78	125.00	4,965.36	-	-	
November	18,351.82	-	18,351.82	18,351.82	11,133.62	2,390.80	125.00	4,702.40	-	-	
December	18,637.15	-	18,637.15	18,637.15	11,132.86	2,390.64	125.00	4,988.65	-	-	
Subtotal	219,585.62	-	219,585.62	219,585.62	132,307.64	28,411.32	1,500.00	57,366.66	-	-	
Final Adjustment	(3,690.22)	-	(3,690.22)	(3,690.22)	(3,690.22)	-	-	-	-	-	
	215,895.40	-	215,895.40	215,895.40	128,617.42	28,411.32	1,500.00	57,366.66	-	-	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Non-Members:(Continued)</b>										
<b>City of Mazeppa:</b>										
Monthly Billings										
January	\$ 125.00	\$ -	\$ 125.00	\$ 125.00	\$ -	\$ -	\$ 125.00	\$ -	\$ -	\$ -
February	125.00	-	125.00	125.00	-	-	125.00	-	-	-
March	125.00	-	125.00	125.00	-	-	125.00	-	-	-
April	125.00	-	125.00	125.00	-	-	125.00	-	-	-
May	6,017.80	-	6,017.80	6,017.80	3,496.38	750.80	125.00	1,645.62	-	-
June	125.00	-	125.00	125.00	-	-	125.00	-	-	-
July	125.00	-	125.00	125.00	-	-	125.00	-	-	-
August	125.00	-	125.00	125.00	-	-	125.00	-	-	-
September	125.00	-	125.00	125.00	-	-	125.00	-	-	-
October	125.00	-	125.00	125.00	-	-	125.00	-	-	-
November	4,964.04	-	4,964.04	4,964.04	2,531.94	543.70	125.00	1,763.40	-	-
December	125.00	-	125.00	125.00	-	-	125.00	-	-	-
Subtotal	12,231.84	-	12,231.84	12,231.84	6,028.32	1,294.50	1,500.00	3,409.02	-	-
Final Adjustment	(168.16)	-	(168.16)	(168.16)	(168.16)	-	-	-	-	-
	12,063.68	-	12,063.68	12,063.68	5,860.16	1,294.50	1,500.00	3,409.02	-	-
<b>City of Mondovi:</b>										
Monthly Billings										
January	\$ 7,470.64	\$ -	\$ 7,470.64	\$ 7,470.64	\$ 4,234.72	\$ 909.35	\$ 125.00	\$ 2,201.57	\$ -	\$ -
February	7,024.37	-	7,024.37	7,024.37	3,848.64	826.44	125.00	2,224.29	-	-
March	7,876.69	-	7,876.69	7,876.69	4,366.20	937.58	125.00	2,447.91	-	-
April	7,647.75	-	7,647.75	7,647.75	4,377.60	940.03	125.00	2,205.12	-	-
May	10,421.16	-	10,421.16	10,421.16	6,620.36	1,421.64	125.00	2,194.16	60.00	-
June	9,561.61	-	9,561.61	9,561.61	5,726.22	1,229.63	125.00	2,480.76	-	-
July	10,052.47	-	10,052.47	10,052.47	6,106.60	1,311.31	125.00	2,509.56	-	-
August	6,890.39	-	6,890.39	6,890.39	3,496.76	750.88	125.00	2,517.75	-	-
September	7,759.38	-	7,759.38	7,759.38	4,229.02	908.13	125.00	2,497.23	-	-
October	8,432.90	-	8,432.90	8,432.90	4,915.68	1,055.58	125.00	2,336.64	-	-
November	7,543.51	-	7,543.51	7,543.51	3,929.58	843.83	125.00	2,645.10	-	-
December	6,998.00	-	6,998.00	6,998.00	3,483.84	748.11	125.00	2,641.05	-	-
Subtotal	97,678.87	-	97,678.87	97,678.87	55,335.22	11,882.51	1,500.00	28,901.14	60.00	-
Final Adjustment	(1,543.56)	-	(1,543.56)	(1,543.56)	(1,543.56)	-	-	-	-	-
	96,135.31	-	96,135.31	96,135.31	53,791.66	11,882.51	1,500.00	28,901.14	60.00	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Non-Members:(Continued)</b>										
<b>Village of Pepin:</b>										
Monthly Billings										
January	\$ 6,508.98	\$ -	\$ 6,508.98	\$ 6,508.98	\$ 3,506.26	\$ 752.92	\$ 125.00	\$ 2,124.80	\$ -	\$ -
February	6,249.35	-	6,249.35	6,249.35	3,663.96	786.79	125.00	1,593.60	80.00	-
March	6,211.70	-	6,211.70	6,211.70	2,995.54	643.25	125.00	2,447.91	-	-
April	6,655.38	-	6,655.38	6,655.38	3,333.74	715.88	125.00	2,480.76	-	-
May	6,709.44	-	6,709.44	6,709.44	3,614.18	776.10	125.00	2,194.16	-	-
June	6,562.13	-	6,562.13	6,562.13	3,256.98	699.39	125.00	2,480.76	-	-
July	6,471.35	-	6,471.35	6,471.35	3,388.08	727.55	125.00	2,230.72	-	-
August	6,622.67	-	6,622.67	6,622.67	3,276.36	703.56	125.00	2,517.75	-	-
September	4,194.36	-	4,194.36	4,194.36	1,523.04	326.56	125.00	2,219.76	-	-
October	4,480.68	-	4,480.68	4,480.68	1,662.12	356.92	125.00	2,336.64	-	-
November	5,090.56	-	5,090.56	5,090.56	1,910.26	410.20	125.00	2,645.10	-	-
December	4,614.76	-	4,614.76	4,614.76	1,521.90	326.81	125.00	2,641.05	-	-
Subtotal	70,371.36	-	70,371.36	70,371.36	33,652.42	7,225.93	1,500.00	27,913.01	80.00	-
Final Adjustment	(938.24)	-	(938.24)	(938.24)	(938.24)	-	-	-	-	-
	69,433.12	-	69,433.12	69,433.12	32,714.18	7,225.93	1,500.00	27,913.01	80.00	-
<b>Village of Plum City:</b>										
Monthly Billings										
January	\$ 2,344.91	\$ -	\$ 2,344.91	\$ 2,344.91	\$ 1,171.54	\$ 251.57	\$ 125.00	\$ 796.80	\$ -	\$ -
February	1,607.10	-	1,607.10	1,607.10	782.80	168.10	125.00	531.20	-	-
March	2,164.21	-	2,164.21	2,164.21	1,007.00	216.24	125.00	815.97	-	-
April	2,357.95	-	2,357.95	2,357.95	1,157.48	248.55	125.00	826.92	-	-
May	2,217.13	-	2,217.13	2,217.13	1,270.72	272.87	125.00	548.54	-	-
June	2,113.31	-	2,113.31	2,113.31	956.08	205.31	125.00	826.92	-	-
July	2,322.32	-	2,322.32	2,322.32	1,120.24	240.56	125.00	836.52	-	-
August	1,515.38	-	1,515.38	1,515.38	684.00	146.88	125.00	559.50	-	-
September	1,951.23	-	1,951.23	1,951.23	818.14	175.68	125.00	832.41	-	-
October	1,491.57	-	1,491.57	1,491.57	644.10	138.31	125.00	584.16	-	-
November	1,433.82	-	1,433.82	1,433.82	593.56	127.46	125.00	587.80	-	-
December	2,037.95	-	2,037.95	2,037.95	850.06	182.54	125.00	880.35	-	-
Subtotal	23,556.88	-	23,556.88	23,556.88	11,055.72	2,374.07	1,500.00	8,627.09	-	-
Final Adjustment	(307.49)	-	(307.49)	(307.49)	(307.49)	-	-	-	-	-
	23,249.39	-	23,249.39	23,249.39	10,748.23	2,374.07	1,500.00	8,627.09	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Non-Members:(Continued)</b>										
<b>Travel Center of America:</b>										
Monthly Billings										
January	\$ 895.72	\$ -	\$ 895.72	\$ 895.72	\$ 251.18	\$ 53.94	\$ 125.00	\$ 265.60	\$ -	\$ 200.00
February	938.65	-	938.65	938.65	286.52	61.53	125.00	265.60	-	200.00
March	964.57	-	964.57	964.57	95.00	20.40	125.00	271.99	-	452.18
April	1,535.46	-	1,535.46	1,535.46	365.56	78.50	125.00	551.28	-	415.12
May	906.30	-	906.30	906.30	247.38	53.12	125.00	274.27	-	206.53
June	1,035.13	-	1,035.13	1,035.13	156.94	33.70	125.00	275.64	-	443.85
July	1,152.35	-	1,152.35	1,152.35	279.68	60.06	125.00	278.84	-	408.77
August	1,785.29	-	1,785.29	1,785.29	264.10	56.71	125.00	559.50	-	779.98
September	833.73	-	833.73	833.73	42.18	9.06	125.00	277.47	-	380.02
October	1,726.16	-	1,726.16	1,726.16	275.50	59.16	125.00	584.16	-	682.34
November	927.54	-	927.54	927.54	90.44	19.42	125.00	293.90	-	398.78
December	1,765.35	-	1,765.35	1,765.35	270.18	58.02	125.00	586.90	-	725.25
Subtotal	14,466.25	-	14,466.25	14,466.25	2,624.66	563.62	1,500.00	4,485.15	-	5,292.82
Final Adjustment	(73.22)	-	(73.22)	(73.22)	(73.22)	-	-	-	-	-
	14,393.03	-	14,393.03	14,393.03	2,551.44	563.62	1,500.00	4,485.15	-	5,292.82
<b>City of West Concord:</b>										
Monthly Billings										
January	\$ 2,137.08	\$ -	\$ 2,137.08	\$ 2,137.08	\$ 1,086.80	\$ 233.38	\$ 125.00	\$ 691.90	\$ -	\$ -
February	2,556.57	-	2,556.57	2,556.57	1,440.96	309.43	125.00	681.18	-	-
March	2,537.98	-	2,537.98	2,537.98	1,439.44	309.10	125.00	664.44	-	-
April	2,341.08	-	2,341.08	2,341.08	1,298.84	278.91	125.00	638.33	-	-
May	2,968.43	-	2,968.43	2,968.43	1,482.38	318.32	125.00	1,042.73	-	-
June	1,434.81	-	1,434.81	1,434.81	828.78	177.97	125.00	303.06	-	-
July	1,358.27	-	1,358.27	1,358.27	741.38	159.20	125.00	332.69	-	-
August	1,015.15	-	1,015.15	1,015.15	421.42	90.49	125.00	378.24	-	-
September	125.00	-	125.00	125.00	-	-	125.00	-	-	-
October	824.97	-	824.97	824.97	266.00	57.12	125.00	376.85	-	-
November	1,576.84	-	1,576.84	1,576.84	902.50	193.80	125.00	355.54	-	-
December	1,561.19	-	1,561.19	1,561.19	889.20	190.94	125.00	356.05	-	-
Subtotal	20,437.37	-	20,437.37	20,437.37	10,797.70	2,318.66	1,500.00	5,821.01	-	-
Final Adjustment	(301.19)	-	(301.19)	(301.19)	(301.19)	-	-	-	-	-
	20,136.18	-	20,136.18	20,136.18	10,496.51	2,318.66	1,500.00	5,821.01	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2021**

	Components of Revenues			Allocation of Revenues						
	Grant Credit		Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
	Charges	Applied to Billings								
<b>Total Non-Members</b>										
Monthly Billings	\$ 541,959.52	\$ -	\$ 541,959.52	\$ 541,959.52	\$ 293,159.74	\$ 62,951.71	\$ 15,000.00	\$ 165,415.25	\$ 140.00	\$ 5,292.82
Final Adjustment	(8,174.40)	-	(8,174.40)	(8,174.40)	(8,174.40)	-	-	-	-	-
	533,785.12	-	533,785.12	533,785.12	284,985.34	62,951.71	15,000.00	165,415.25	140.00	5,292.82
<b>Total Charges:</b>										
Monthly Billings	2,531,607.92	-	2,531,607.92	2,531,607.92	1,429,400.82	307,080.50	31,500.00	744,444.31	7,033.20	12,149.09
Final Adjustment	(41,364.64)	-	(41,364.64)	(41,364.64)	(41,364.64)	-	-	-	-	-
	\$ 2,490,243.28	\$ -	\$ 2,490,243.28	\$ 2,490,243.28	\$ 1,388,036.18	\$ 307,080.50	\$ 31,500.00	\$ 744,444.31	\$ 7,033.20	\$ 12,149.09

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS  
YEAR ENDED DECEMBER 31, 2021**

	Totals	Amery	Baldwin	Ellsworth	Hudson	N. Richmond	Osceola	Prescott	River Falls	Roberts	Somerset	Sp. Valley
<b>Pounds Processed:</b>												
Amount	3,362,652	259,571	172,814	176,464	615,417	691,441	238,338	184,505	671,958	91,237	194,879	66,028
Percentage	100.00%	7.72%	5.14%	5.25%	18.30%	20.56%	7.09%	5.49%	19.98%	2.71%	5.80%	1.96%
<b>Charge for Processing:</b>												
Total Funding Requirements [1]	\$ 1,695,116.68											
Less Non-Member Billings [2]	(347,937.05)											
Recoverable from Members	1,347,179.63											
Less Billed to Date	\$ 1,347,179.63	\$ 104,002.27	\$ 69,245.03	\$ 70,726.93	\$ 246,533.87	\$ 276,980.13	\$ 95,515.04	\$ 73,960.16	\$ 269,166.49	\$ 36,508.57	\$ 78,136.42	\$ 26,404.72
	(1,380,369.87)	(106,553.89)	(70,940.96)	(72,438.90)	(252,628.67)	(283,836.92)	(97,838.14)	(75,739.71)	(275,838.33)	(37,452.79)	(79,997.46)	(27,104.10)
Final Adjustment	(33,190.24)	(2,551.62)	(1,695.93)	(1,711.97)	(6,094.80)	(6,856.79)	(2,323.10)	(1,779.55)	(6,671.84)	(944.22)	(1,861.04)	(699.38)
<b>Charge for Transportation:</b>												
Total Transportation Charges per Hauler	585,922.26	39,019.70	28,854.43	36,287.42	117,112.38	102,908.54	54,597.14	32,026.83	89,749.35	10,197.30	63,178.10	11,991.07
Less Billed Members to Date	(585,922.26)	(39,019.70)	(28,854.43)	(36,287.42)	(117,112.38)	(102,908.54)	(54,597.14)	(32,026.83)	(89,749.35)	(10,197.30)	(63,178.10)	(11,991.07)
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Final Billing Adjustment for Members</b>	<u>\$ (33,190.24)</u>	<u>\$ (2,551.62)</u>	<u>\$ (1,695.93)</u>	<u>\$ (1,711.97)</u>	<u>\$ (6,094.80)</u>	<u>\$ (6,856.79)</u>	<u>\$ (2,323.10)</u>	<u>\$ (1,779.55)</u>	<u>\$ (6,671.84)</u>	<u>\$ (944.22)</u>	<u>\$ (1,861.04)</u>	<u>\$ (699.38)</u>

[1] See Schedule C-5 -- Transportation Costs Billed at Actual Usage and Uniform Monthly Rate Charge.

[2] See Schedule C-4



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR NON- MEMBERS  
YEAR ENDED DECEMBER 31, 2021**

	Downsville San. Dist.	Eleva/Strum	Hammond	Lake City	Mazeppa	Mondovi	Pepin	Plum City	Travel Center	West Concord	Totals
Total Pounds Processed	8,024	50,128	50,688	348,179	15,864	145,619	88,559	29,096	6,907	28,415	771,479
<b>Charge for Processing:</b>											
Charged Rate per Pound [1]											\$0.4510
Total Charge Based on Above Pounds	\$ 3,618.82	\$ 22,607.73	\$ 22,860.29	\$ 157,028.74	\$ 7,154.66	\$ 65,674.17	\$ 39,940.11	\$ 13,122.30	\$ 3,115.06	\$ 12,815.17	\$ 347,937.05
Less Billed to Date	(3,703.42)	(23,139.08)	(23,396.66)	(160,718.96)	(7,322.82)	(67,217.73)	(40,878.35)	(13,429.79)	(3,188.28)	(13,116.36)	(356,111.45)
Final Adjustment	(84.60)	(531.35)	(536.37)	(3,690.22)	(168.16)	(1,543.56)	(938.24)	(307.49)	(73.22)	(301.19)	(8,174.40)
<b>Other Adjustments:</b>											
Total Transportation Charges for Non-Members	1,949.58	12,191.58	14,751.01	57,366.66	3,409.02	28,961.14	27,993.01	8,627.09	4,485.15	5,821.01	165,555.25
Less Billed to Date	(1,949.58)	(12,191.58)	(14,751.01)	(57,366.66)	(3,409.02)	(28,961.14)	(27,993.01)	(8,627.09)	(4,485.15)	(5,821.01)	(165,555.25)
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-
Total Adjustments to Non-Member Billings	\$ (84.60)	\$ (531.35)	\$ (536.37)	\$ (3,690.22)	\$ (168.16)	\$ (1,543.56)	\$ (938.24)	\$ (307.49)	\$ (73.22)	\$ (301.19)	\$ (8,174.40)

[1] Charged Rate per Pound Based on Contracts and Calculated as Follows:

Processing Rate Equal to Actual Cost per Pound plus 10%:

Actual Cost per Pound - see Schedule C-5

Charged Rate - Actual Rate at 110%

\$0.4100

\$0.4510

(41,364.64)

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CALCULATION OF NET FUNDING REQUIREMENTS AND FINAL BILLING ADJUSTMENTS  
YEAR ENDED DECEMBER 31, 2021**

	Totals	Allocation for Recovery			Totals
		Processing/ Replacement	Member Transportation	Non-Member Transportation	
Operating Fund Expenditures	\$ 2,022,899.72	\$ 1,271,422.21	\$ 585,922.26	\$ 165,555.25	\$ 2,022,899.72
Transfer to Replacement Fund	475,000.00	475,000.00	-	-	475,000.00
Less Revenues:					
Administrative Fees:					
Members	16,500.00	(16,500.00)	-	-	(16,500.00)
Non-Members	15,000.00	(15,000.00)	-	-	(15,000.00)
Interest Revenues:					
Operating Fund	2,217.70	(2,217.70)	-	-	(2,217.70)
Centrate Hauling/Transportation	12,149.09	(12,149.09)	-	-	(12,149.09)
Other/Miscellaneous	5,438.74	(5,438.74)	-	-	(5,438.74)
<b>Net Funding Requirements for Billing Period</b>		<b>\$ 1,695,116.68</b>	<b>\$ 585,922.26</b>	<b>\$ 165,555.25</b>	<b>\$ 2,446,594.19</b>
<b>Net Funding Requirements for Billing Period</b>		<b>\$ 1,695,116.68</b>	<b>\$ 585,922.26</b>	<b>\$ 165,555.25</b>	<b>\$ 2,446,594.19</b>
<b>Billings Prior to Final Adjustment: [1]</b>					
Members:					
Processing/Replacement	\$ 1,380,369.87	1,380,369.87	-	-	1,380,369.87
Transportation	585,922.26	-	585,922.26	-	585,922.26
Total Member Billings		1,380,369.87	585,922.26	-	1,966,292.13
Non-Member Billings:					
Processing/Replacement	356,111.45	356,111.45	-	-	356,111.45
Transportation	165,555.25	-	-	165,555.25	165,555.25
Total Non-Member Billings		356,111.45	-	165,555.25	521,666.70
<b>Total Billings to Date</b>		<b>1,736,481.32</b>	<b>585,922.26</b>	<b>165,555.25</b>	<b>2,487,958.83</b>
<b>Net Amount to be Recovered (Refunded) through Final Adjustments</b>		<b>\$ (41,364.64)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (41,364.64)</b>

[1] See Schedule C-2

## OTHER SCHEDULE

DRAFT

**SCHEDULE D-1**

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF MEMBER AND NON-MEMBER USAGES  
YEARS ENDED DECEMBER 31, 2021 AND 2020  
(UNAUDITED)**

	Year Ended December 31, 2021						Year Ended December 31, 2020					
	Pounds			Gallons			Pounds			Gallons		
	Total Pounds	Total Percentage	Member Percentage	Total Gallons	Total Percentage	Member Percentage	Total Pounds	Total Percentage	Member Percentage	Total Gallons	Total Percentage	Member Percentage
<b>Members:</b>												
Amery	259,571	6.28%	7.72%	1,043,439	5.37%	6.73%	208,846	5.06%	6.22%	1,057,535	5.37%	6.66%
Baldwin	172,814	4.18%	5.14%	767,724	3.95%	4.96%	166,582	4.04%	4.96%	746,875	3.79%	4.71%
Ellsworth	176,464	4.27%	5.25%	968,083	4.98%	6.25%	125,041	3.03%	3.72%	738,901	3.75%	4.66%
Hudson	615,417	14.89%	18.30%	3,006,535	15.48%	19.40%	617,303	14.97%	18.39%	2,564,744	13.01%	16.16%
New Richmond	691,441	16.73%	20.56%	2,725,855	14.03%	17.59%	753,116	18.26%	22.45%	3,650,164	18.52%	23.00%
Osceola	238,338	5.77%	7.09%	1,451,390	7.47%	9.37%	230,738	5.59%	6.87%	1,558,759	7.91%	9.82%
Prescott	184,505	4.46%	5.49%	856,387	4.41%	5.53%	175,813	4.26%	5.24%	607,078	3.08%	3.83%
River Falls	671,958	16.25%	19.98%	2,390,689	12.31%	15.43%	766,058	18.57%	22.82%	2,707,012	13.74%	17.06%
Roberts	91,237	2.21%	2.71%	270,543	1.39%	1.75%	64,545	1.56%	1.92%	222,417	1.13%	1.39%
Somerset	194,879	4.71%	5.80%	1,687,221	8.69%	10.89%	186,750	4.53%	5.56%	1,656,079	8.40%	10.44%
Spring Valley	66,028	1.60%	1.96%	325,940	1.68%	2.10%	62,135	1.51%	1.85%	360,553	1.83%	2.27%
Total Members	3,362,652	81.35%	100.00%	15,493,806	79.76%	100.00%	3,356,927	81.38%	100.00%	15,870,117	80.53%	100.00%
<b>Non-Members:</b>												
Downsville San. Dist.	8,024	0.19%		41,493	0.21%		9,135	0.22%		58,129	0.29%	
Eleva/Strum	50,128	1.21%		249,983	1.29%		54,675	1.33%		248,565	1.26%	
Hammond	50,688	1.23%		366,420	1.89%		64,364	1.56%		356,388	1.81%	
Lake City	348,179	8.42%		1,258,228	6.46%		345,667	8.39%		1,266,820	6.43%	
Mazeppa	15,864	0.38%		72,530	0.37%		11,278	0.27%		50,252	0.25%	
Mondovi	145,619	3.52%		741,833	3.82%		146,921	3.56%		756,526	3.84%	
Pepin	88,559	2.14%		745,814	3.84%		74,713	1.81%		707,983	3.59%	
Plum City	29,096	0.70%		232,468	1.20%		32,526	0.79%		246,212	1.25%	
Travel Center	6,907	0.17%		119,679	0.62%		718	0.02%		15,493	0.08%	
West Concord	28,415	0.69%		104,098	0.54%		27,606	0.67%		131,828	0.67%	
Total Non-Members	771,479	18.65%		3,932,546	20.24%		767,603	18.62%		3,838,196	19.47%	
<b>Totals</b>	<b>4,134,131</b>	<b>100.00%</b>		<b>19,426,352</b>	<b>100.00%</b>		<b>4,124,530</b>	<b>100.00%</b>		<b>19,708,313</b>	<b>100.00%</b>	

**Net Cost of Treatment per Pound:**

Processing	\$ 0.4100	\$ 0.3767
Debt Service	\$ -	\$ -