

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2017

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
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INDEPENDENT AUDITORS' REPORT

The Biosolids Commission
West Central Wisconsin Biosolids Facility
Ellsworth, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the West Central Wisconsin Biosolids Facility, Ellsworth, Wisconsin (Facility) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the Facility's basic financial statements as listed in the table of contents.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit qualified opinion.

Basis for Qualified Opinion

The Facility has not adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions. The amount by which the departure would affect the assets, deferred outflows of resources, liabilities, 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 financial position of the West Central Wisconsin Biosolids Facility at December 31, 2017, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

The Facility has omitted a management's discussion and analysis 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.

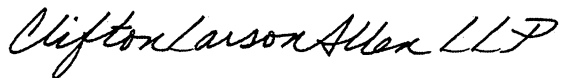
Supplementary and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Facility's basic financial statements. The supplementary information is presented for purposes of additional analysis and is 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 schedule of conversions of fund statements to the basic financial statements of the qualified opinion on the financial statements as described above, such 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, 2016 which are not presented with the accompanying financial statements. In our report dated March 19, 2017, we expressed a qualified opinion on the basic financial statements of the Facility. That audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Facility's basic financial statements. The 2016 supplementary information is presented for the purpose of additional analysis and is 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 2016 basic financial statements. The information has been subjected to the auditing

The Biosolids Commission
West Central Wisconsin Biosolids Facility

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, the 2016 supplementary information is fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Schedule D-1 is presented on page 39 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Hudson, Wisconsin
February 4, 2018

BASIC FINANCIAL STATEMENTS

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2017**

ASSETS

Current Assets:

Cash and Cash Equivalents - Operating	\$ (135,903.85)
Accounts Receivable:	
Due from Members	203,393.94
Due from Non-Members	54,394.98
Inventories	60,372.00
Prepayments	<u>315.20</u>
Total Current Assets	182,572.27

Restricted Assets:

Cash and Cash Equivalents - Asset Replacement	<u>1,229,325.60</u>
Total Restricted Assets	1,229,325.60

Capital Assets:

Capital Assets	7,312,791.29
Less Accumulated Depreciation	<u>(5,259,850.32)</u>
Total Capital Assets	<u>2,052,940.97</u>
Total Assets	3,464,838.84

LIABILITIES

Current Liabilities Payable from Current Assets:

Accounts Payable - Operating	111,955.54
Payroll Taxes and Withholdings	1,686.86
Due to Members	55,603.82
Due to Non-Members	<u>13,326.05</u>
Total Current Liabilities Payable from Current Assets	<u>182,572.27</u>

NET POSITION

Net Investment in Capital Assets	2,052,940.97
Restricted for:	
Capital Assets Replacement	<u>1,229,325.60</u>
Total Net Position	<u><u>\$ 3,282,266.57</u></u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2017**

OPERATING REVENUES:

Charges for Contracted Services:	
Members	\$ 1,586,213.45
Non-Members	435,533.00
Total Charges for Contracted Services	<u>2,021,746.45</u>
Other	<u>1,621.00</u>
Total Operating Revenues	2,023,367.45

OPERATING EXPENSES:

Operation and Maintenance	867,045.17
Administrative	49,274.58
Transportation	546,068.55
Marketing	47,885.00
Total Operation and Maintenance	<u>1,510,273.30</u>
Depreciation	<u>299,393.54</u>
Total Operating Expenses	<u>1,809,666.84</u>

OPERATING INCOME

213,700.61

NONOPERATING REVENUES (EXPENSES):

Interest Revenue	4,041.31
Interest Expense	<u>(1,522.73)</u>
Net Nonoperating Revenues (Expenses)	<u>2,518.58</u>

CHANGE IN NET POSITION

216,219.19

Net Position, January 1

3,066,047.38

NET POSITION, DECEMBER 31

\$ 3,282,266.57

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2017**

CASH FLOWS FROM OPERATING ACTIVITIES:

Net Cash Received from Members for Contracted Services	\$ 1,611,760.47
Net Cash Received from Non-Members for Contracted Services	418,868.26
Other Cash Received (Paid)	1,621.00
Cash Payments to Suppliers for Goods and Services	(1,258,188.74)
Cash Payments for Employee Services	(241,343.96)
Net Cash Provided by Operating Activities	<u>532,717.03</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Cash Paid for Capital Assets Additions	(61,861.73)
Principal Paid on Bank Revenue Bond	(151,222.74)
Interest Paid on Bank Revenue Bond	(1,603.46)
Net Cash Used for Capital and Related Financing Activities	<u>(214,687.93)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest on Investments	<u>4,041.31</u>
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NET CHANGE IN CASH AND CASH EQUIVALENTS

322,070.41

CASH AND CASH EQUIVALENTS, JANUARY 1

771,351.34

CASH AND CASH EQUIVALENTS, DECEMBER 31

\$ 1,093,421.75

RECONCILIATION OF OPERATING INCOME TO NET

CASH PROVIDED BY OPERATING ACTIVITIES:

Operating Income	\$ 213,700.61
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	299,393.54
Decrease (Increase) in:	
Due from Members	(25,274.23)
Due from Non-Members	(17,755.34)
Inventory	(55,728.27)
Prepayments	5,820.58
Increase (Decrease) in:	
Accounts Payable	64,230.86
Payroll Taxes and Withholdings	1,686.86
Due to Members	46,642.42
Net Cash Provided by Operating Activities	<u><u>\$ 532,717.03</u></u>

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

Cash and Investments per Statement of Net Position:

Cash and Investments	\$ (135,903.85)
Cash and Investments - Restricted	1,229,325.60
	<u><u>\$ 1,093,421.75</u></u>

NOTES TO BASIC FINANCIAL STATEMENTS

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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 business-type activities of governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the 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 is being repaid by the Facility through its user charges. As of December 31, 2017 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, 2017**

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 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, 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, 2017**

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, 2017**

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, 2017.

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, 2017**

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

A. Deposits and Investments

The Facilities' balances at individual financial institutions were subject to coverage under federal depository insurance and amounts appropriated by Sections 20.144(1)(a) and 34.08 of the Wisconsin Statutes (State Guarantee Fund). Federal depository insurance provides for coverage for governmental entities of up to \$250,000 for time and savings deposits and an additional \$250,000 for demand deposits. In addition, funds held for others (such as trust funds) are subject to coverage under the name of the party for whom the funds are held. 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 Village 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, 2017, the Facility had \$327,553 that were uninsured and uncollateralized; therefore, the Facility was subject 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, 2017 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, 2017**

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, 2017 were as follows:

	<u>Receivable</u>	<u>Payable</u>
Member Facilities:		
Final Billing Adjustments	\$ -	\$ 55,603.82
Unpaid Billings	203,393.94	-
	<u>\$ 203,393.94</u>	<u>\$ 55,603.82</u>
Non-Members:		
Unpaid Billings	\$ 54,394.98	\$ -
Final Billing Adjustments	-	13,326.05
	<u>\$ 54,394.98</u>	<u>\$ 13,326.05</u>

C. Capital Assets

Changes in the capital assets for the year ending December 31, 2017 were as follows:

	<u>Beginning 1/1/17</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/17</u>
Capital Assets:				
Assets Not Being Depreciated				
Land	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00
Construction Work in Progress	-	-	-	-
	<u>35,000.00</u>	<u>-</u>	<u>-</u>	<u>35,000.00</u>
Assets Being Depreciated				
Land Improvements	566,939.67	-	-	566,939.67
Buildings and Structures	3,122,013.28	20,451.25	-	3,142,464.53
Equipment	3,526,976.61	41,410.48	-	3,568,387.09
Total Capital Assets	<u>7,250,929.56</u>	<u>61,861.73</u>	<u>-</u>	<u>7,312,791.29</u>
Accumulated Depreciation:				
Land Improvements	412,705.26	17,137.17	-	429,842.43
Buildings and Structures	2,176,609.00	100,369.70	-	2,276,978.70
Equipment	2,371,142.52	181,886.67	-	2,553,029.19
Total Accumulated Depreciation	<u>4,960,456.78</u>	<u>299,393.54</u>	<u>-</u>	<u>5,259,850.32</u>
Net Capital Assets	<u>\$ 2,290,472.78</u>	<u>\$ (237,531.81)</u>	<u>\$ -</u>	<u>\$ 2,052,940.97</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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

D. Long-Term Obligations

Description of Debt

In 2008, the Facility obtained a utility revenue bank note for \$650,000 to be used towards the replacement of processing equipment.

Changes in Long-Term Obligations

The following is a summary of long-term obligations transactions of the Facility for the year ended December 31, 2017:

	Balance 1/1/17	Increases	Decreases	Balance 12/31/17	Amounts Due Within One Year	Interest Paid/Allocated
Utility Revenue Bank Note	\$ 151,222.74	\$ -	\$ 151,222.74	\$ -	\$ -	\$ 1,603.46

E. 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, 2017 consisted of the following individual fund balances:

Operating Fund	\$ -
Replacement Fund	1,229,325.60
Debt Service Fund	-
Total Fund Balances	<u>\$ 1,229,325.60</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, 2017. 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 \$300,000 was included in charges to be set aside in this fund during 2017.

Debt Service Fund. The Fund is used to account for the required debt service payments of the facility. During the year, the facility paid off the remaining outstanding debt and as of December 31, 2017 there was no fund balance required to meet and future debt service payments.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017**

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, and expected to work at least 1200 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. The WRS issues an annual financial report which may be obtained by writing to the Department of Employee Trust Funds, P.O. Box 7931, Madison, WI 53707-7931.

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

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

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.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017**

NOTE 3 OTHER INFORMATION (CONTINUED)

A. Wisconsin Retirement System Pension Plan Benefits (Continued)

Contributions (Continued).

Contribution rates as of December 31, 2017 are:

	<u>Employee</u>	<u>Employer</u>
General	6.80%	6.80%

The payroll for Facility employees covered by the WRS for the year ended December 31, 2017 was \$150,329; the employer's total payroll was \$160,107. The total required contribution for the year ended December 31, 2017 was \$21,690, which consisted of \$10,845 from the employer and \$10,845 from employees. Total contributions for the years ending December 31, 2016 and 2015 were \$20,716 and \$20,928 respectively, equal to the required contributions for each year.

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

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2007	3.0%	10.0%
2008	6.6	0.0
2009	(2.1)	(42.0)
2010	(1.3)	22.0
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)

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

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 CONVERSION OF TOTAL FUND BALANCES TO NET POSITION
 DECEMBER 31, 2017**

Total Fund Balances - (Schedule B-1) **\$ 1,229,325.60**

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		566,939.67		
Buildings and Structures		3,142,464.53		
Equipment		3,568,387.09		
Accumulated Depreciation		<u>(5,259,850.32)</u>		<u>2,052,940.97</u>

Net Position of Full Accrual Statements **\$ 3,282,266.57**

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, 2017

Net Change in Total Fund Balances - (Schedule B-2)		\$ 302,447.53
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	\$ 61,861.73	
Depreciation Expense Reported in Full Accrual Statements	<u>(299,393.54)</u>	(237,531.81)
Long-Term Obligations Related Transactions:		
Principal Repayments Reported as Expenditures in Fund Statements:		
Bank Loan		151,222.74
Interest Expense Accrued in Full Accrual Statements:		
Beginning of Year	80.73	
End of Year	<u>-</u>	<u>80.73</u>
Change in Net Position of Full Accrual Statements		<u>\$ 216,219.19</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
BALANCE SHEET – ALL FUNDS [1]
DECEMBER 31, 2017**

	Operating Fund	Replacement Fund	Debt Service Fund	Total Funds
ASSETS				
Cash and Investments:				
General Checking	\$ (135,903.85)	\$ 859,726.65	\$ -	\$ 723,822.80
Segregated Investments	-	369,598.95	-	369,598.95
Due from Member Facilities	203,393.94	-	-	203,393.94
Due from Non-Members	54,394.98	-	-	54,394.98
Inventories	60,372.00	-	-	60,372.00
Prepayments	315.20	-	-	315.20
	<u>\$ 182,572.27</u>	<u>\$ 1,229,325.60</u>	<u>\$ -</u>	<u>\$ 1,411,897.87</u>
Total Assets				
	<u>\$ 182,572.27</u>	<u>\$ 1,229,325.60</u>	<u>\$ -</u>	<u>\$ 1,411,897.87</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 111,955.54	\$ -	\$ -	\$ 111,955.54
Payroll Taxes and Withholdings	1,686.86	-	-	1,686.86
Due to Member Facilities	55,603.82	-	-	55,603.82
Due to Non-Members	13,326.05	-	-	13,326.05
Total Liabilities	<u>182,572.27</u>	<u>-</u>	<u>-</u>	<u>182,572.27</u>
Fund Balances:				
Restricted	<u>-</u>	<u>1,229,325.60</u>	<u>-</u>	<u>1,229,325.60</u>
Total Liabilities and Fund Balances	<u>\$ 182,572.27</u>	<u>\$ 1,229,325.60</u>	<u>\$ -</u>	<u>\$ 1,411,897.87</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, 2017**

SCHEDULE B-2

	Operating Fund	Replacement Fund	Debt Service Fund	Total Funds
REVENUES:				
Revenues from Member Facilities	\$ 1,590,392.28	\$ -	\$ -	\$ 1,590,392.28
Revenues from Non-Member Facilities	436,623.60	-	-	436,623.60
Interest Revenue	23.78	3,702.53	315.00	4,041.31
Other	1,621.00	-	-	1,621.00
Total Revenues	<u>2,028,660.66</u>	<u>3,702.53</u>	<u>315.00</u>	<u>2,032,678.19</u>
EXPENDITURES:				
Operations:				
Operation and Maintenance	934,176.33	-	-	934,176.33
Administrative	49,274.58	-	-	49,274.58
Transportation	546,068.55	-	-	546,068.55
Marketing	47,885.00	-	-	47,885.00
Debt Service:				
Principal Retirement	-	-	151,222.74	151,222.74
Interest and Fiscal Charges	-	-	1,603.46	1,603.46
Total Expenditures	<u>1,577,404.46</u>	<u>-</u>	<u>152,826.20</u>	<u>1,730,230.66</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	451,256.20	3,702.53	(152,511.20)	302,447.53
OTHER FINANCING SOURCES (USES):				
Transfers from Other Funds	-	300,000.00	151,256.20	451,256.20
Transfers to Other Funds	(451,256.20)	-	-	(451,256.20)
Total Other Financing Sources (Uses)	<u>(451,256.20)</u>	<u>300,000.00</u>	<u>151,256.20</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	303,702.53	(1,255.00)	302,447.53
Fund Balances, Beginning of Year	-	925,623.07	1,255.00	926,878.07
FUND BALANCES, End of Year	<u>\$ -</u>	<u>\$ 1,229,325.60</u>	<u>\$ -</u>	<u>\$ 1,229,325.60</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, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2016)**

	2017			2016
	Final Budget	Actual	Variance Positive (Negative)	Actual
REVENUES:				
Charges for Services:				
Contracted Services: (see Schedule C-2)				
Charges to Member Facilities	\$ 2,023,442.75	\$ 1,590,392.28	\$ -	\$ 1,454,738.37
Charges to Non-Member Facilities	-	436,623.60	3,573.13	445,712.13
Total Charges for Services	2,023,442.75	2,027,015.88	3,573.13	1,900,450.50
Other	-	1,621.00	1,621.00	1,609.40
Total Revenues	2,023,442.75	2,028,660.66	5,217.91	1,902,059.90
EXPENDITURES:				
Operation:				
Salaries and Wages	145,033.76	143,476.69	1,557.07	139,875.97
FICA/Medicare	11,095.08	10,975.90	119.18	10,700.14
Retirement	9,862.30	9,756.49	105.81	9,232.03
Health Insurance	67,369.00	69,685.29	(2,316.29)	61,668.69
Life Insurance	1,600.00	571.16	1,028.84	481.68
Telephone	3,700.00	5,145.89	(1,445.89)	4,891.23
Water and Sewer Services	6,500.00	5,768.67	731.33	6,275.93
Electricity	65,000.00	66,127.90	(1,127.90)	66,186.92
Natural Gas	10,000.00	3,798.40	6,201.60	3,330.52
Fuel for Equipment	3,000.00	2,069.21	930.79	1,545.31
Sludge Conditioning Chemicals	175,000.00	151,639.73	23,360.27	143,742.27
Hot Dust/Lime	150,000.00	138,294.06	11,705.94	137,073.07
Phosphorus Chemicals	55,000.00	58,526.27	(3,526.27)	54,985.64
Odor Control Chemicals	45,000.00	41,902.22	3,097.78	30,642.68
Other Chemicals	10,000.00	12,444.25	(2,444.25)	4,136.00
Centrate Treatment/Hauling - Facility	35,000.00	24,064.02	10,935.98	33,136.62
Centrate Treatment/Hauling - Others	-	4,183.72	(4,183.72)	15,130.07
Lab Supplies	5,000.00	3,362.22	1,637.78	4,099.89
Outside Lab Testing	6,000.00	3,535.50	2,464.50	3,547.00
Lawn Care Expenses	1,000.00	467.65	532.35	545.62
Property and Liability Insurance	14,000.00	11,732.00	2,268.00	14,693.00
Workers Compensation Insurance	10,000.00	6,682.00	3,318.00	10,352.00

[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, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2016)**

	2017			2016
	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES: (CONTINUED)				
Operation: (Continued)				
Payment for Governmental Services	\$ 43,098.46	\$ 43,098.46	\$ -	\$ 42,047.28
Environmental Fees	380.00	380.00	-	380.00
Training	3,000.00	1,143.43	1,856.57	1,721.07
Engineering	10,000.00	-	10,000.00	-
Contingency	30,000.00	-	30,000.00	-
Other Operating	13,300.00	15,224.98	(1,924.98)	11,596.53
Total Operation	928,938.60	834,056.11	94,882.49	812,017.16
Maintenance/Capital:				
Structures and Improvements	20,000.00	37,451.00	(17,451.00)	14,975.05
Safety Training and Supplies	3,000.00	3,194.49	(194.49)	1,650.26
Heat, Ventilation and HVAC	5,000.00	639.68	4,360.32	127.09
Dewatering Equipment	10,000.00	-	10,000.00	7,648.12
Sludge Cake Mixer	15,000.00	8,231.48	6,768.52	19,164.72
Receiving Station Equipment	500.00	3,341.00	(2,841.00)	3,641.93
Conveying Equipment	500.00	-	500.00	-
Loader Maintenance	500.00	317.41	182.59	1,173.47
Truck Maintenance	500.00	-	500.00	68.14
Odor Control Equipment	10,000.00	2,136.06	7,863.94	3,057.67
Scale	3,500.00	465.00	3,035.00	2,439.00
Office Equipment	100.00	-	100.00	-
Silos Maintenance	2,000.00	265.00	1,735.00	468.55
Sludge Pumps and Tanks	30,000.00	248.12	29,751.88	19,345.56
Other Equipment	1,000.00	997.50	2.50	1,791.02
Annual Projects:				
Other Projects	-	42,833.48	(42,833.48)	299,188.59
Total Maintenance/Capital	101,600.00	100,120.22	1,479.78	374,739.17
Administrative:				
Salaries and Wages:	18,000.00	-	-	-
Superintendent Allocation	-	16,000.00	-	16,000.00
Bookkeeping	-	1,124.89	875.11	1,443.72
FICA/Medicare	1,400.00	1,310.04	89.96	1,334.45
Retirement	1,200.00	1,088.00	112.00	1,056.00

[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, 2017
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2016)**

	2017			2016
	Final Budget	Actual	Variance Positive (Negative)	Actual
EXPENDITURES: (CONTINUED)				
Administrative: (Continued)				
Health Insurance	\$ 7,000.00	\$ 6,123.94	\$ 876.06	\$ 6,061.99
Life Insurance	500.00	43.31	456.69	47.35
Commission Expenses	4,000.00	5,675.57	(1,675.57)	1,711.02
Office Supplies and Expenses	4,000.00	3,463.84	536.16	1,657.36
Software Support	-	-	-	1,950.00
Outside Services Employed:				
Legal	5,000.00	295.00	4,705.00	522.00
Accounting and Auditing	12,000.00	11,900.00	100.00	11,650.00
Miscellaneous General	2,000.00	2,249.99	(249.99)	-
Total Administrative	55,100.00	49,274.58	5,825.42	43,433.89
Transportation of Biosolids:				
Member Facilities	535,005.15	413,432.83	(11,063.40)	399,611.70
Non-Member Facilities		132,635.72		134,022.21
Non-Contracted Users		-		-
Total Transportation of Biosolids	535,005.15	546,068.55	(11,063.40)	533,633.91
Marketing:				
Product Marketing and Distribution	25,000.00	47,885.00	(22,885.00)	15,300.00
Debt Service:				
Grant Credits Applied	-	-	-	-
Total Expenditures	<u>1,645,643.75</u>	<u>1,577,404.46</u>	<u>68,239.29</u>	<u>1,779,124.13</u>
EXCESS OF REVENUES OVER EXPENDITURES	377,799.00	451,256.20	73,457.20	122,935.77
OTHER FINANCING SOURCES (USES):				
Transfer from Replacement Fund	-	-	-	279,000.00
Transfer to Replacement Fund	(300,000.00)	(300,000.00)	-	(325,000.00)
Transfer to Debt Service Fund	(77,799.00)	(151,256.20)	(73,457.20)	(76,935.77)
Total Other Financing Sources (Uses)	<u>(377,799.00)</u>	<u>(451,256.20)</u>	<u>(73,457.20)</u>	<u>(122,935.77)</u>
NET CHANGE IN FUND BALANCE	-	-	-	-
Fund Balance, Beginning	-	-	-	-
FUND BALANCE, ENDING	<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
DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – DEBT SERVICE FUND [1]
YEAR ENDED DECEMBER 31, 2017
(WITH COMPARATIVE AMOUNTS FOR YEAR ENDED DECEMBER 31, 2016)

	<u>2017</u>	<u>2016</u>
REVENUES:		
Interest on Investments	\$ 315.00	\$ 860.23
EXPENDITURES:		
Principal Retirement:		
Associated Bank	151,222.74	71,487.68
Interest:		
Associated Bank	<u>1,603.46</u>	<u>6,308.32</u>
Total Expenditures	<u>152,826.20</u>	<u>77,796.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(152,511.20)	(76,935.77)
OTHER FINANCING SOURCES:		
Transfers from Operating Fund	<u>151,256.20</u>	<u>76,935.77</u>
NET CHANGE IN FUND BALANCE	(1,255.00)	-
Fund Balance, Beginning	<u>1,255.00</u>	<u>1,255.00</u>
FUND BALANCE, Ending	<u><u>\$ -</u></u>	<u><u>\$ 1,255.00</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, 2017**

	Total Charges for 2017					Total Charges for 2016	Total 2017 Billings/ Credits	Final Billings/Refunds Due at 12/31/17			Other Charges Centrate Treat/Hlg
	Processing/ Replacement	Debt Service	Admini- stration	Transpor- tation	Total			Final Billings	Refunds Due	Net Settlement	
Members:											
Amery	\$ 56,744.27	\$ 6,505.68	\$ 1,500.00	\$ 20,556.42	\$ 85,306.37	\$ 72,874.87	\$ 88,371.77	\$ -	\$ 3,065.40	\$ (3,065.40)	\$ -
Baldwin	54,561.80	6,255.46	1,500.00	19,695.57	82,012.83	73,292.20	86,589.32	-	2,959.57	(2,959.57)	-
Ellsworth	46,143.69	5,290.33	1,500.00	24,234.61	77,168.63	72,977.37	79,680.06	-	2,511.43	(2,511.43)	-
Hudson	222,404.28	25,498.44	1,500.00	74,225.22	323,627.94	302,392.60	335,809.37	-	12,181.43	(12,181.43)	-
New Richmond	197,149.96	22,603.06	1,500.00	78,389.23	299,642.25	265,213.91	310,160.19	-	10,517.94	(10,517.94)	-
Osceola	80,335.75	9,210.42	1,500.00	44,301.61	135,347.78	133,537.11	138,744.37	-	3,396.59	(3,396.59)	-
Prescott	57,575.69	6,601.00	1,500.00	19,556.29	85,232.98	92,235.98	88,373.16	-	3,140.18	(3,140.18)	-
River Falls	231,030.24	26,487.40	1,500.00	73,294.17	332,311.81	295,450.73	344,678.60	-	11,948.19	(11,948.19)	-
Roberts	25,773.95	2,954.96	1,500.00	9,490.29	39,719.20	30,847.14	41,296.94	-	1,577.74	(1,577.74)	-
Somerset	46,767.25	5,361.82	1,500.00	38,092.02	91,721.09	82,680.70	94,910.90	-	3,189.81	(3,189.81)	-
Spring Valley	20,785.45	2,383.03	1,500.00	11,597.40	36,265.88	33,235.76	37,381.42	-	1,115.54	(1,115.54)	-
Total Members	1,039,272.33	119,151.60	16,500.00	413,432.83	1,588,356.76	1,454,738.37	1,645,996.10	-	55,603.82	(55,603.82)	-
Non-Members:											
Downsville San. Dist.	546.21	70.70	1,500.00	205.00	2,321.91	2,351.94	2,349.84	-	27.93	(27.93)	-
Eleva/Strum	10,184.57	1,678.22	1,500.00	8,094.43	21,457.22	32,466.56	24,238.77	-	952.67	(952.67)	-
Hammond	16,043.99	2,076.59	1,500.00	8,154.00	27,774.58	30,196.79	28,696.31	-	921.73	(921.73)	-
Lake City	117,476.02	15,205.06	1,500.00	47,991.00	182,172.08	169,487.06	189,042.94	-	6,870.86	(6,870.86)	-
Mazeppa	3,990.89	516.55	1,500.00	2,339.00	8,346.44	8,252.53	8,567.60	-	221.16	(221.16)	-
Mondovi	50,385.23	6,521.42	1,500.00	22,770.21	81,176.86	80,117.84	83,624.14	-	2,447.28	(2,447.28)	-
Pepin	24,844.54	3,215.66	1,500.00	22,048.00	51,608.20	56,722.63	52,786.30	-	1,178.10	(1,178.10)	-
Plum City	8,561.48	1,108.12	1,500.00	7,018.00	18,187.60	22,124.82	19,784.11	-	313.29	(313.29)	-
Travel Center of Amer.	2,067.32	267.58	1,500.00	5,307.00	9,141.90	9,351.49	16,804.83	-	106.57	(106.57)	7,556.36
West Concord	11,161.90	1,444.70	1,500.00	8,709.08	22,815.68	17,327.78	23,102.14	-	286.46	(286.46)	-
Total Non-Members	245,262.15	32,104.60	15,000.00	132,635.72	425,002.47	428,399.44	448,996.98	-	13,326.05	(13,326.05)	7,556.36
Totals	<u>\$ 1,284,534.48</u>	<u>\$ 151,256.20</u>	<u>\$ 31,500.00</u>	<u>\$ 546,068.55</u>	<u>\$ 2,013,359.23</u>	<u>\$ 1,883,137.81</u>	<u>\$ 2,094,993.08</u>	<u>\$ -</u>	<u>\$ 68,929.87</u>	<u>\$ (68,929.87)</u>	<u>\$ 7,556.36</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
Member Charges:											
City of Amery:											
Monthly Billings											
January	\$ 7,267.20	\$ -	\$ 7,267.20	\$ 7,267.20	\$ 3,998.14	\$ 1,118.39	\$ 282.10	\$ 125.00	\$ 1,743.57	\$ -	\$ -
February	6,193.12	-	6,193.12	6,193.12	3,269.44	908.69	229.21	125.00	1,660.78	-	-
March	7,001.47	-	7,001.47	7,001.47	3,752.19	1,042.87	263.05	125.00	1,818.36	-	-
April	6,752.20	-	6,752.20	6,752.20	3,700.49	1,028.50	259.43	125.00	1,638.78	-	-
May	9,388.64	-	9,388.64	9,388.64	5,587.40	1,552.94	391.71	125.00	1,731.59	-	-
June	9,381.73	-	9,381.73	9,381.73	5,393.23	1,498.97	378.10	125.00	1,986.43	-	-
July	4,328.06	-	4,328.06	4,328.06	2,252.50	626.05	157.92	125.00	1,166.59	-	-
August	9,711.52	-	9,711.52	9,711.52	5,565.21	1,546.77	390.16	125.00	2,084.38	-	-
September	8,605.37	-	8,605.37	8,605.37	4,926.77	1,369.33	345.40	125.00	1,838.87	-	-
October	9,808.12	-	9,808.12	9,808.12	5,626.46	1,563.80	394.45	125.00	2,098.41	-	-
November	4,216.38	-	4,216.38	4,216.38	2,172.97	603.95	152.34	125.00	1,162.12	-	-
December	5,717.96	-	5,717.96	5,717.96	2,942.35	817.79	206.28	125.00	1,626.54	-	-
Subtotal	88,371.77	-	88,371.77	88,371.77	49,187.15	13,678.05	3,450.15	1,500.00	20,556.42	-	-
Final Adjustment	(3,065.40)	-	(3,065.40)	(3,065.40)	(6,120.93)	-	3,055.53	-	-	-	-
	85,306.37	-	85,306.37	85,306.37	43,066.22	13,678.05	6,505.68	1,500.00	20,556.42	-	-
Village of Baldwin:											
Monthly Billings											
January	\$ 7,026.13	\$ -	\$ 7,026.13	\$ 7,026.13	\$ 3,854.36	\$ 1,078.17	\$ 271.96	\$ 125.00	\$ 1,696.64	\$ -	\$ -
February	5,429.86	-	5,429.86	5,429.86	2,665.29	740.78	186.85	125.00	1,240.94	-	471.00
March	6,187.92	-	6,187.92	6,187.92	3,326.48	924.55	233.21	125.00	1,578.68	-	-
April	6,125.39	-	6,125.39	6,125.39	3,354.58	932.36	235.18	125.00	1,478.27	-	-
May	9,986.81	-	9,986.81	9,986.81	5,600.05	1,556.45	392.60	125.00	2,312.71	-	-
June	8,708.28	-	8,708.28	8,708.28	4,598.00	1,277.95	322.35	125.00	1,712.08	45.00	627.90
July	8,272.29	-	8,272.29	8,272.29	4,690.17	1,303.57	328.81	125.00	1,809.74	15.00	-
August	6,051.24	-	6,051.24	6,051.24	3,395.04	943.60	238.02	125.00	1,349.58	-	-
September	6,769.80	-	6,769.80	6,769.80	3,527.96	980.55	247.33	125.00	1,355.94	15.00	518.02
October	8,451.15	-	8,451.15	8,451.15	4,706.19	1,308.02	329.94	125.00	1,982.00	-	-
November	8,126.02	-	8,126.02	8,126.02	4,585.92	1,274.59	321.50	125.00	1,819.01	-	-
December	5,454.43	-	5,454.43	5,454.43	3,000.24	833.87	210.34	125.00	1,284.98	-	-
Subtotal	86,589.32	-	86,589.32	86,589.32	47,304.28	13,154.46	3,318.09	1,500.00	19,620.57	75.00	1,616.92
Final Adjustment	(2,959.57)	-	(2,959.57)	(2,959.57)	(5,896.94)	-	2,937.37	-	-	-	-
	83,629.75	-	83,629.75	83,629.75	41,407.34	13,154.46	6,255.46	1,500.00	19,620.57	75.00	1,616.92

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues								Centrate Hauling/ Transportation
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges		
Member Charges: (Continued)												
Village of Ellsworth:												
Monthly Billings												
January	\$ 7,084.93	\$ -	\$ 7,084.93	\$ 7,084.93	\$ 3,210.24	\$ 897.99	\$ 226.51	\$ 125.00	\$ 2,625.19	\$ -	\$ -	
February	6,076.72	-	6,076.72	6,076.72	2,961.74	823.17	207.64	125.00	1,959.17	-	-	
March	6,929.71	-	6,929.71	6,929.71	3,590.06	997.81	251.69	125.00	1,965.15	-	-	
April	8,559.25	-	8,559.25	8,559.25	4,498.81	1,250.38	315.40	125.00	2,369.66	-	-	
May	5,627.59	-	5,627.59	5,627.59	3,114.89	865.74	218.37	125.00	1,303.59	-	-	
June	6,063.41	-	6,063.41	6,063.41	3,109.83	864.33	218.02	125.00	1,746.23	-	-	
July	5,672.00	-	5,672.00	5,672.00	2,728.23	758.27	191.27	125.00	1,869.23	-	-	
August	6,362.00	-	6,362.00	6,362.00	3,074.70	854.57	215.56	125.00	2,092.17	-	-	
September	6,167.00	-	6,167.00	6,167.00	3,108.42	863.94	217.92	125.00	1,851.72	-	-	
October	9,911.03	-	9,911.03	9,911.03	5,062.50	1,407.05	354.92	125.00	2,961.56	-	-	
November	5,600.93	-	5,600.93	5,600.93	2,859.46	794.75	200.47	125.00	1,621.25	-	-	
December	5,625.49	-	5,625.49	5,625.49	2,693.39	748.59	188.82	125.00	1,849.69	20.00	-	
Subtotal	79,680.06	-	79,680.06	79,680.06	40,012.27	11,126.59	2,806.59	1,500.00	24,214.61	20.00	-	
Final Adjustment	(2,511.43)	-	(2,511.43)	(2,511.43)	(4,995.17)	-	2,483.74	-	-	-	-	
	77,168.63	-	77,168.63	77,168.63	35,017.10	11,126.59	5,290.33	1,500.00	24,214.61	20.00	-	
City of Hudson:												
Monthly Billings												
January	\$ 27,822.73	\$ -	\$ 27,822.73	\$ 27,822.73	\$ 15,971.08	\$ 4,467.55	\$ 1,126.90	\$ 125.00	\$ 6,132.20	\$ -	\$ -	
February	27,953.81	-	27,953.81	27,953.81	16,287.60	4,526.91	1,141.87	125.00	5,872.43	-	-	
March	29,471.56	-	29,471.56	29,471.56	16,512.97	4,589.55	1,157.67	125.00	7,086.37	-	-	
April	20,387.98	-	20,387.98	20,387.98	11,626.94	3,231.54	815.13	125.00	4,589.37	-	-	
May	27,331.04	-	27,331.04	27,331.04	15,685.98	4,359.70	1,099.69	125.00	6,060.67	-	-	
June	31,839.90	-	31,839.90	31,839.90	18,386.39	5,110.24	1,289.01	125.00	6,929.26	-	-	
July	27,843.10	-	27,843.10	27,843.10	15,776.18	4,384.77	1,106.02	125.00	6,451.13	-	-	
August	30,344.25	-	30,344.25	30,344.25	17,336.30	4,818.38	1,215.39	125.00	6,849.18	-	-	
September	25,887.29	-	25,887.29	25,887.29	14,862.93	4,130.94	1,041.99	125.00	5,726.43	-	-	
October	27,585.20	-	27,585.20	27,585.20	16,117.60	4,479.66	1,129.95	125.00	5,732.99	-	-	
November	27,086.68	-	27,086.68	27,086.68	15,662.94	4,353.29	1,098.08	125.00	5,847.37	-	-	
December	32,255.83	-	32,255.83	32,255.83	18,681.16	5,192.17	1,309.68	125.00	6,932.82	15.00	-	
Subtotal	335,809.37	-	335,809.37	335,809.37	192,908.07	53,644.70	13,531.38	1,500.00	74,210.22	15.00	-	
Final Adjustment	(12,181.43)	-	(12,181.43)	(12,181.43)	(24,148.49)	-	11,967.06	-	-	-	-	
	323,627.94	-	323,627.94	323,627.94	168,759.58	53,644.70	25,498.44	1,500.00	74,210.22	15.00	-	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues								
	Grant Credit		Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation	
	Charges	Applied to Billings										
Member Charges: (Continued)												
City of New Richmond:												
Monthly Billings												
January	\$ 30,243.59	\$ -	\$ 30,243.59	\$ 30,243.59	\$ 17,344.74	\$ 4,851.81	\$ 1,223.82	\$ 125.00	\$ 6,698.22	\$ -	\$ -	
February	23,726.74	-	23,726.74	23,726.74	13,278.66	3,690.62	930.92	125.00	5,701.54	-	-	
March	27,949.75	-	27,949.75	27,949.75	16,086.69	4,471.07	1,127.79	125.00	6,139.20	-	-	
April	22,806.57	-	22,806.57	22,806.57	13,393.87	3,722.64	939.00	125.00	4,626.06	-	-	
May	27,321.65	-	27,321.65	27,321.65	15,487.03	4,304.40	1,085.75	125.00	6,319.47	-	-	
June	26,161.35	-	26,161.35	26,161.35	14,409.40	4,004.89	1,010.20	125.00	6,611.86	-	-	
July	20,786.52	-	20,786.52	20,786.52	10,679.69	2,968.27	748.72	125.00	6,264.84	-	-	
August	33,160.32	-	33,160.32	33,160.32	16,966.78	4,715.68	1,189.49	125.00	10,163.37	-	-	
September	20,242.86	-	20,242.86	20,242.86	10,176.70	2,828.47	713.46	125.00	6,399.23	-	-	
October	25,630.26	-	25,630.26	25,630.26	14,110.13	3,921.71	989.22	125.00	6,445.57	38.63	-	
November	24,446.56	-	24,446.56	24,446.56	13,676.83	3,801.28	958.84	125.00	5,707.22	177.39	-	
December	27,684.02	-	27,684.02	27,684.02	15,179.34	4,218.88	1,064.17	125.00	7,073.74	22.89	-	
Subtotal	310,160.19	-	310,160.19	310,160.19	170,789.86	47,499.72	11,981.38	1,500.00	78,150.32	238.91	-	
Final Adjustment	(10,517.94)	-	(10,517.94)	(10,517.94)	(21,139.62)	-	10,621.68	-	-	-	-	
	299,642.25	-	299,642.25	299,642.25	149,650.24	47,499.72	22,603.06	1,500.00	78,150.32	238.91	-	
Village of Osceola:												
Monthly Billings												
January	\$ 12,615.81	\$ -	\$ 12,615.81	\$ 12,615.81	\$ 6,698.01	\$ 1,873.62	\$ 472.60	\$ 125.00	\$ 3,446.58	\$ -	\$ -	
February	10,714.39	-	10,714.39	10,714.39	5,400.82	1,501.08	378.63	125.00	3,308.86	-	-	
March	11,080.19	-	11,080.19	11,080.19	5,659.34	1,572.93	396.76	125.00	3,326.16	-	-	
April	10,325.91	-	10,325.91	10,325.91	5,417.12	1,505.61	379.78	125.00	2,898.40	-	-	
May	12,188.65	-	12,188.65	12,188.65	6,186.78	1,719.53	433.73	125.00	3,723.61	-	-	
June	12,267.74	-	12,267.74	12,267.74	6,085.62	1,691.41	426.64	125.00	3,939.07	-	-	
July	12,698.71	-	12,698.71	12,698.71	6,568.38	1,825.59	460.49	125.00	3,719.25	-	-	
August	12,275.72	-	12,275.72	12,275.72	5,731.56	1,593.01	401.82	125.00	4,424.33	-	-	
September	10,380.42	-	10,380.42	10,380.42	5,060.81	1,406.58	354.80	125.00	3,433.23	-	-	
October	11,779.47	-	11,779.47	11,779.47	5,335.63	1,482.96	374.06	125.00	4,401.82	60.00	-	
November	11,464.01	-	11,464.01	11,464.01	5,503.67	1,529.67	385.84	125.00	3,919.83	-	-	
December	10,953.35	-	10,953.35	10,953.35	5,287.58	1,469.61	370.69	125.00	3,680.47	20.00	-	
Subtotal	138,744.37	-	138,744.37	138,744.37	68,935.32	19,171.60	4,835.84	1,500.00	44,221.61	80.00	-	
Final Adjustment	(3,396.59)	-	(3,396.59)	(3,396.59)	(7,771.17)	-	4,374.58	-	-	-	-	
	135,347.78	-	135,347.78	135,347.78	61,164.15	19,171.60	9,210.42	1,500.00	44,221.61	80.00	-	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
Member Charges: (Continued)											
City of Prescott:											
Monthly Billings											
January	\$ 7,554.66	\$ -	\$ 7,554.66	\$ 7,554.66	\$ 4,237.42	\$ 1,185.32	\$ 298.99	\$ 125.00	\$ 1,707.93	\$ -	\$ -
February	9,193.81	-	9,193.81	9,193.81	5,368.79	1,492.18	376.39	125.00	1,831.45	-	-
March	8,581.53	-	8,581.53	8,581.53	4,880.97	1,356.60	342.19	125.00	1,876.77	-	-
April	9,195.82	-	9,195.82	9,195.82	5,373.84	1,493.58	376.74	125.00	1,826.66	-	-
May	8,832.32	-	8,832.32	8,832.32	5,016.13	1,394.16	351.66	125.00	1,945.37	-	-
June	7,348.83	-	7,348.83	7,348.83	4,071.69	1,131.67	285.45	125.00	1,735.02	-	-
July	6,255.81	-	6,255.81	6,255.81	3,534.42	982.34	247.79	125.00	1,366.26	-	-
August	5,060.70	-	5,060.70	5,060.70	2,817.31	783.03	197.51	125.00	1,137.85	-	-
September	5,107.86	-	5,107.86	5,107.86	2,856.37	793.89	200.25	125.00	1,132.35	-	-
October	5,814.28	-	5,814.28	5,814.28	3,210.14	892.21	225.05	125.00	1,361.88	-	-
November	7,523.16	-	7,523.16	7,523.16	4,142.50	1,151.35	290.42	125.00	1,813.89	-	-
December	7,904.38	-	7,904.38	7,904.38	4,420.13	1,228.51	309.88	125.00	1,820.86	-	-
Subtotal	88,373.16	-	88,373.16	88,373.16	49,929.71	13,884.84	3,502.32	1,500.00	19,556.29	-	-
Final Adjustment	(3,140.18)	-	(3,140.18)	(3,140.18)	(6,238.86)	-	3,098.68	-	-	-	-
	85,232.98	-	85,232.98	85,232.98	43,690.85	13,884.84	6,601.00	1,500.00	19,556.29	-	-
City of River Falls:											
Monthly Billings											
January	\$ 22,930.34	\$ -	\$ 22,930.34	\$ 22,930.34	\$ 13,392.39	\$ 3,746.22	\$ 944.95	\$ 125.00	\$ 4,719.87	\$ 1.91	\$ -
February	35,904.81	-	35,904.81	35,904.81	21,447.04	5,960.90	1,503.58	125.00	6,613.99	45.00	209.30
March	29,430.06	-	29,430.06	29,430.06	17,442.23	4,847.82	1,222.82	125.00	5,792.19	-	-
April	30,201.70	-	30,201.70	30,201.70	17,591.44	4,889.29	1,233.28	125.00	6,362.69	-	-
May	35,902.65	-	35,902.65	35,902.65	21,328.18	5,927.87	1,495.25	125.00	7,026.35	-	-
June	34,489.31	-	34,489.31	34,489.31	19,865.86	5,521.44	1,392.73	125.00	7,317.75	57.23	209.30
July	18,808.89	-	18,808.89	18,808.89	10,680.81	2,968.58	748.80	125.00	4,285.70	-	-
August	24,301.96	-	24,301.96	24,301.96	13,670.93	3,799.64	958.42	125.00	5,682.97	65.00	-
September	22,385.98	-	22,385.98	22,385.98	12,712.72	3,533.32	891.25	125.00	5,078.69	45.00	-
October	30,293.34	-	30,293.34	30,293.34	17,171.07	4,772.46	1,203.81	125.00	6,865.86	155.14	-
November	24,533.57	-	24,533.57	24,533.57	14,019.65	3,896.57	982.87	125.00	5,509.48	-	-
December	35,495.99	-	35,495.99	35,495.99	20,549.53	5,711.45	1,440.66	125.00	7,669.35	-	-
Subtotal	344,678.60	-	344,678.60	344,678.60	199,871.85	55,575.56	14,018.42	1,500.00	72,924.89	369.28	418.60
Final Adjustment	(11,948.19)	-	(11,948.19)	(11,948.19)	(24,417.17)	-	12,468.98	-	-	-	-
	332,730.41	-	332,730.41	332,730.41	175,454.68	55,575.56	26,487.40	1,500.00	72,924.89	369.28	418.60

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
Member Charges: (Continued)											
Village of Roberts:											
Monthly Billings											
January	\$ 872.95	\$ -	\$ 872.95	\$ 872.95	\$ 408.75	\$ 114.34	\$ 28.84	\$ 125.00	\$ 114.86	\$ 81.16	\$ -
February	2,446.43	-	2,446.43	2,446.43	1,399.94	389.09	98.15	125.00	399.25	35.00	-
March	8,840.02	-	8,840.02	8,840.02	4,997.02	1,388.85	350.33	125.00	1,963.82	15.00	-
April	2,310.72	-	2,310.72	2,310.72	1,243.99	345.75	87.21	125.00	493.77	15.00	-
May	2,168.88	-	2,168.88	2,168.88	1,217.85	338.49	85.38	125.00	402.16	-	-
June	4,928.88	-	4,928.88	4,928.88	2,810.00	781.00	197.00	125.00	1,015.88	-	-
July	3,820.48	-	3,820.48	3,820.48	2,112.84	587.23	148.12	125.00	832.29	15.00	-
August	3,514.33	-	3,514.33	3,514.33	1,953.79	543.03	136.97	125.00	755.54	-	-
September	3,118.43	-	3,118.43	3,118.43	1,355.54	376.75	95.03	125.00	1,083.60	82.51	-
October	1,086.19	-	1,086.19	1,086.19	543.45	151.05	38.10	125.00	208.59	20.00	-
November	7,192.63	-	7,192.63	7,192.63	3,791.25	1,053.73	265.79	125.00	1,717.25	239.61	-
December	997.00	-	997.00	997.00	646.86	179.79	45.35	125.00	-	-	-
Subtotal	41,296.94	-	41,296.94	41,296.94	22,481.28	6,249.10	1,576.27	1,500.00	8,987.01	503.28	-
Final Adjustment	(1,577.74)	-	(1,577.74)	(1,577.74)	(2,956.43)	-	1,378.69	-	-	-	-
	39,719.20	-	39,719.20	39,719.20	19,524.85	6,249.10	2,954.96	1,500.00	8,987.01	503.28	-
Village of Somerset:											
Monthly Billings											
January	\$ 7,057.84	\$ -	\$ 7,057.84	\$ 7,057.84	\$ 3,068.13	\$ 858.24	\$ 216.48	\$ 125.00	\$ 2,789.99	\$ -	\$ -
February	7,458.94	-	7,458.94	7,458.94	3,373.97	937.75	236.54	125.00	2,785.68	-	-
March	8,437.73	-	8,437.73	8,437.73	3,918.55	1,089.10	274.72	125.00	3,030.36	-	-
April	7,646.90	-	7,646.90	7,646.90	3,507.72	974.92	245.92	125.00	2,793.34	-	-
May	9,154.79	-	9,154.79	9,154.79	3,825.82	1,063.33	268.22	125.00	3,872.42	-	-
June	8,864.84	-	8,864.84	8,864.84	3,596.80	999.68	252.16	125.00	3,891.20	-	-
July	9,087.39	-	9,087.39	9,087.39	3,747.70	1,041.62	262.74	125.00	3,910.33	-	-
August	8,117.75	-	8,117.75	8,117.75	3,380.43	939.54	236.99	125.00	3,435.79	-	-
September	7,082.59	-	7,082.59	7,082.59	3,144.39	873.94	220.44	125.00	2,718.82	-	-
October	7,277.01	-	7,277.01	7,277.01	2,951.91	820.44	206.95	125.00	3,172.71	-	-
November	7,364.58	-	7,364.58	7,364.58	3,169.68	880.97	222.22	125.00	2,966.71	-	-
December	7,360.54	-	7,360.54	7,360.54	2,871.54	1,438.02	201.31	125.00	2,724.67	-	-
Subtotal	94,910.90	-	94,910.90	94,910.90	40,556.64	11,917.55	2,844.69	1,500.00	38,092.02	-	-
Final Adjustment	(3,189.81)	-	(3,189.81)	(3,189.81)	(5,706.94)	-	2,517.13	-	-	-	-
	91,721.09	-	91,721.09	91,721.09	34,849.70	11,917.55	5,361.82	1,500.00	38,092.02	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
Member Charges: (Continued)											
Village of Spring Valley:											
Monthly Billings											
January	\$ 2,906.76	\$ -	\$ 2,906.76	\$ 2,906.76	\$ 1,251.10	\$ 349.97	\$ 88.28	\$ 125.00	\$ 1,092.41	\$ -	\$ -
February	2,632.37	-	2,632.37	2,632.37	1,240.05	344.66	86.94	125.00	835.72	-	-
March	3,286.27	-	3,286.27	3,286.27	1,700.89	472.74	119.24	125.00	868.40	-	-
April	2,849.96	-	2,849.96	2,849.96	1,501.10	417.21	105.24	125.00	701.41	-	-
May	4,374.03	-	4,374.03	4,374.03	2,329.77	647.53	163.33	125.00	1,108.40	-	-
June	3,450.91	-	3,450.91	3,450.91	1,809.64	502.96	126.87	125.00	886.44	-	-
July	4,263.82	-	4,263.82	4,263.82	2,201.07	611.76	154.31	125.00	1,171.68	-	-
August	2,942.34	-	2,942.34	2,942.34	1,395.17	387.77	97.81	125.00	936.59	-	-
September	2,742.23	-	2,742.23	2,742.23	1,250.17	347.47	87.65	125.00	931.94	-	-
October	3,600.90	-	3,600.90	3,600.90	1,683.75	467.98	118.04	125.00	1,206.13	-	-
November	2,234.93	-	2,234.93	2,234.93	879.25	244.37	61.64	125.00	924.67	-	-
December	2,096.90	-	2,096.90	2,096.90	770.22	214.07	54.00	125.00	933.61	-	-
Subtotal	37,381.42	-	37,381.42	37,381.42	18,012.18	5,008.49	1,263.35	1,500.00	11,597.40	-	-
Final Adjustment	(1,115.54)	-	(1,115.54)	(1,115.54)	(2,235.22)	-	1,119.68	-	-	-	-
	36,265.88	-	36,265.88	36,265.88	15,776.96	5,008.49	2,383.03	1,500.00	11,597.40	-	-
Total Members:											
Quarterly Billings	1,645,996.10	-	1,645,996.10	1,645,996.10	899,988.61	250,910.66	63,128.48	16,500.00	412,131.36	1,301.47	2,035.52
Final Adjustment	(55,603.82)	-	(55,603.82)	(55,603.82)	(111,626.94)	-	56,023.12	-	-	-	-
	1,590,392.28	-	1,590,392.28	1,590,392.28	788,361.67	250,910.66	119,151.60	16,500.00	412,131.36	1,301.47	2,035.52

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
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	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
May	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
June	974.84	-	974.84	974.84	474.77	131.94	38.13	125.00	205.00	-	-
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	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
December	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
Subtotal	2,349.84	-	2,349.84	2,349.84	474.77	131.94	38.13	1,500.00	205.00	-	-
Final Adjustment	(27.93)	-	(27.93)	(27.93)	(60.50)	-	32.57	-	-	-	-
	2,321.91	-	2,321.91	2,321.91	414.27	131.94	70.70	1,500.00	205.00	-	-
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	484.00	-	484.00	484.00	50.61	14.06	4.06	125.00	290.27	-	-
May	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
June	2,774.21	-	2,774.21	2,774.21	1,325.61	368.39	106.45	125.00	848.76	-	-
July	3,301.50	-	3,301.50	3,301.50	1,453.71	403.99	116.74	125.00	1,202.06	-	-
August	4,945.53	-	4,945.53	4,945.53	2,432.66	676.04	195.35	125.00	1,516.48	-	-
September	4,134.71	-	4,134.71	4,134.71	2,052.79	570.47	164.85	125.00	1,221.60	-	-
October	3,033.84	-	3,033.84	3,033.84	1,249.70	347.29	100.36	125.00	1,211.49	-	-
November	4,698.46	-	4,698.46	4,698.46	1,777.70	217.77	1,071.40	125.00	1,506.59	-	-
December	1,319.19	-	1,319.19	1,319.19	660.43	183.54	53.04	125.00	297.18	-	-
Subtotal	25,191.44	-	25,191.44	25,191.44	11,003.21	2,781.55	1,812.25	1,500.00	8,094.43	-	-
Final Adjustment	(952.67)	-	(952.67)	(952.67)	(818.64)	-	(134.03)	-	-	-	-
	24,238.77	-	24,238.77	24,238.77	10,184.57	2,781.55	1,678.22	1,500.00	8,094.43	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
Non-Members:(Continued)											
Village of Hammond:											
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	1,722.42	-	1,722.42	1,722.42	874.25	242.96	70.21	125.00	410.00	-	-
May	4,750.29	-	4,750.29	4,750.29	2,399.88	785.94	209.47	125.00	1,230.00	-	-
June	3,218.01	-	3,218.01	3,218.01	1,673.54	465.08	134.39	125.00	820.00	-	-
July	2,930.77	-	2,930.77	2,930.77	1,420.82	394.85	114.10	125.00	876.00	-	-
August	3,626.20	-	3,626.20	3,626.20	1,771.60	492.33	142.27	125.00	1,095.00	-	-
September	2,598.68	-	2,598.68	2,598.68	1,176.32	326.90	94.46	125.00	876.00	-	-
October	2,884.80	-	2,884.80	2,884.80	1,386.98	385.44	111.38	125.00	876.00	-	-
November	3,853.55	-	3,853.55	3,853.55	1,526.53	187.00	920.02	125.00	1,095.00	-	-
December	2,736.59	-	2,736.59	2,736.59	1,277.85	355.12	102.62	125.00	876.00	-	-
Subtotal	28,696.31	-	28,696.31	28,696.31	13,507.77	3,635.62	1,898.92	1,500.00	8,154.00	-	-
Final Adjustment	(921.73)	-	(921.73)	(921.73)	(1,099.40)	-	177.67	-	-	-	-
	27,774.58	-	27,774.58	27,774.58	12,408.37	3,635.62	2,076.59	1,500.00	8,154.00	-	-
City of Lake City:											
Monthly Billings											
January	\$ 18,858.51	\$ -	\$ 18,858.51	\$ 18,858.51	\$ 10,604.24	\$ 2,967.22	\$ 857.05	\$ 125.00	\$ 4,305.00	\$ -	\$ -
February	16,512.24	-	16,512.24	16,512.24	8,974.73	2,939.15	783.36	125.00	3,690.00	-	-
March	17,485.82	-	17,485.82	17,485.82	9,228.19	3,022.15	805.48	125.00	4,305.00	-	-
April	15,018.20	-	15,018.20	15,018.20	8,097.60	2,250.33	650.27	125.00	3,895.00	-	-
May	17,670.63	-	17,670.63	17,670.63	9,069.02	2,970.02	791.59	125.00	4,715.00	-	-
June	15,195.77	-	15,195.77	15,195.77	7,926.48	2,202.77	636.52	125.00	4,305.00	-	-
July	11,982.24	-	11,982.24	11,982.24	6,311.45	1,753.96	506.83	125.00	3,285.00	-	-
August	16,094.42	-	16,094.42	16,094.42	8,694.14	2,416.11	698.17	125.00	4,161.00	-	-
September	11,695.79	-	11,695.79	11,695.79	6,261.79	1,740.16	502.84	125.00	3,066.00	-	-
October	16,199.24	-	16,199.24	16,199.24	8,771.32	2,437.55	704.37	125.00	4,161.00	-	-
November	18,234.49	-	18,234.49	18,234.49	8,085.19	990.44	4,872.86	125.00	4,161.00	-	-
December	14,095.59	-	14,095.59	14,095.59	7,383.71	2,051.94	592.94	125.00	3,942.00	-	-
Subtotal	189,042.94	-	189,042.94	189,042.94	99,407.86	27,741.80	12,402.28	1,500.00	47,991.00	-	-
Final Adjustment	(6,870.86)	-	(6,870.86)	(6,870.86)	(9,673.64)	-	2,802.78	-	-	-	-
	182,172.08	-	182,172.08	182,172.08	89,734.22	27,741.80	15,205.06	1,500.00	47,991.00	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
Non-Members:(Continued)											
City of Mazeppa:											
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	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
June	4,011.99	-	4,011.99	4,011.99	2,107.19	585.59	169.21	125.00	820.00	205.00	-
July	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
August	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
September	3,305.61	-	3,305.61	3,305.61	1,374.32	381.93	110.36	125.00	1,314.00	-	-
October	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
November	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
December	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-
Subtotal	8,567.60	-	8,567.60	8,567.60	3,481.51	967.52	279.57	1,500.00	2,134.00	205.00	-
Final Adjustment	(221.16)	-	(221.16)	(221.16)	(458.14)	-	236.98	-	-	-	-
	8,346.44	-	8,346.44	8,346.44	3,023.37	967.52	516.55	1,500.00	2,134.00	205.00	-
City of Mondovi:											
Monthly Billings											
January	\$ 6,785.38	\$ -	\$ 6,785.38	\$ 6,785.38	\$ 3,566.07	\$ 997.84	\$ 288.21	\$ 125.00	\$ 1,585.05	\$ 223.21	\$ -
February	5,572.05	-	5,572.05	5,572.05	2,696.70	883.15	235.38	125.00	1,631.82	-	-
March	6,042.89	-	6,042.89	6,042.89	3,040.66	995.79	265.40	125.00	1,616.04	-	-
April	6,869.94	-	6,869.94	6,869.94	3,758.59	1,044.52	301.83	125.00	1,640.00	-	-
May	7,930.27	-	7,930.27	7,930.27	4,133.66	1,353.74	360.81	125.00	1,950.39	6.67	-
June	7,751.71	-	7,751.71	7,751.71	4,190.34	1164.5	336.50	125.00	1,925.04	10.33	-
July	7,982.50	-	7,982.50	7,982.50	4,231.78	1,176.01	339.83	125.00	2,109.88	-	-
August	6,991.04	-	6,991.04	6,991.04	3,488.79	969.54	280.16	125.00	2,067.55	60.00	-
September	6,419.60	-	6,419.60	6,419.60	3,304.70	918.38	265.38	125.00	1,806.14	-	-
October	7,684.81	-	7,684.81	7,684.81	3,935.09	1,093.56	316.00	125.00	2,215.16	-	-
November	7,483.21	-	7,483.21	7,483.21	3,066.81	375.69	1,848.34	125.00	2,067.37	-	-
December	6,110.74	-	6,110.74	6,110.74	3,040.91	845.07	244.20	125.00	1,855.56	-	-
Subtotal	83,624.14	-	83,624.14	83,624.14	42,454.10	11,817.79	5,082.04	1,500.00	22,470.00	300.21	-
Final Adjustment	(2,447.28)	-	(2,447.28)	(2,447.28)	(3,886.66)	-	1,439.38	-	-	-	-
	81,176.86	-	81,176.86	81,176.86	38,567.44	11,817.79	6,521.42	1,500.00	22,470.00	300.21	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues								
	Charges	Grant Credit	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate	
		Applied to Billings									Hauling/ Transportation	
Non-Members:(Continued)												
Village of Pepin:												
Monthly Billings												
January	\$ 5,364.14	\$ -	\$ 5,364.14	\$ 5,364.14	\$ 2,343.86	\$ 655.85	\$ 189.43	\$ 125.00	\$ 2,050.00	\$ -	\$ -	
February	3,949.48	-	3,949.48	3,949.48	1,544.05	505.66	134.77	125.00	1,640.00	-	-	
March	3,433.21	-	3,433.21	3,433.21	1,179.13	386.16	102.92	125.00	1,640.00	-	-	
April	3,749.76	-	3,749.76	3,749.76	1,461.31	406.10	117.35	125.00	1,640.00	-	-	
May	5,539.85	-	5,539.85	5,539.85	2,523.26	826.35	220.24	125.00	1,845.00	-	-	
June	4,800.63	-	4,800.63	4,800.63	2,084.10	579.17	167.36	125.00	1,845.00	-	-	
July	4,481.14	-	4,481.14	4,481.14	1,756.10	488.02	141.02	125.00	1,971.00	-	-	
August	4,058.42	-	4,058.42	4,058.42	1,444.86	401.53	116.03	125.00	1,971.00	-	-	
September	4,052.50	-	4,052.50	4,052.50	1,601.74	445.13	128.63	125.00	1,752.00	-	-	
October	4,539.14	-	4,539.14	4,539.14	1,798.80	499.89	144.45	125.00	1,971.00	-	-	
November	4,692.07	-	4,692.07	4,692.07	1,504.80	184.34	906.93	125.00	1,971.00	-	-	
December	4,125.96	-	4,125.96	4,125.96	1,655.83	460.16	132.97	125.00	1,752.00	-	-	
Subtotal	52,786.30	-	52,786.30	52,786.30	20,897.84	5,838.36	2,502.10	1,500.00	22,048.00	-	-	
Final Adjustment	(1,178.10)	-	(1,178.10)	(1,178.10)	(1,891.66)	-	713.56	-	-	-	-	
	51,608.20	-	51,608.20	51,608.20	19,006.18	5,838.36	3,215.66	1,500.00	22,048.00	-	-	
Village of Plum City:												
Monthly Billings												
January	\$ 1,897.72	\$ -	\$ 1,897.72	\$ 1,897.72	\$ 700.20	\$ 195.93	\$ 56.59	\$ 125.00	\$ 820.00	\$ -	\$ -	
February	1,577.39	-	1,577.39	1,577.39	591.89	193.84	51.66	125.00	615.00	-	-	
March	1,959.84	-	1,959.84	1,959.84	717.32	234.91	62.61	125.00	820.00	-	-	
April	1,423.17	-	1,423.17	1,423.17	421.00	116.99	33.81	125.00	410.00	-	316.37	
May	1,585.78	-	1,585.78	1,585.78	639.33	209.37	55.80	125.00	205.00	-	351.28	
June	2,072.49	-	2,072.49	2,072.49	678.78	188.63	54.51	125.00	410.00	-	615.57	
July	1,558.71	-	1,558.71	1,558.71	571.87	158.92	45.92	125.00	657.00	-	-	
August	790.79	-	790.79	790.79	328.95	91.42	26.42	125.00	219.00	-	-	
September	1,280.43	-	1,280.43	1,280.43	528.22	146.79	42.42	125.00	438.00	-	-	
October	1,227.16	-	1,227.16	1,227.16	489.00	135.89	39.27	125.00	438.00	-	-	
November	2,385.47	-	2,385.47	2,385.47	847.05	235.40	68.02	125.00	1,095.00	15.00	-	
December	2,025.16	-	2,025.16	2,025.16	754.06	209.55	60.55	125.00	876.00	-	-	
Subtotal	19,784.11	-	19,784.11	19,784.11	7,267.67	2,117.64	597.58	1,500.00	7,003.00	15.00	1,283.22	
Final Adjustment	(313.29)	-	(313.29)	(313.29)	(823.83)	-	510.54	-	-	-	-	
	19,470.82	-	19,470.82	19,470.82	6,443.84	2,117.64	1,108.12	1,500.00	7,003.00	15.00	1,283.22	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2017**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
Non-Members:(Continued)											
Travel Center of America:											
Monthly Billings											
January	\$ 2,061.04	\$ -	\$ 2,061.04	\$ 2,061.04	\$ 245.45	\$ 68.68	\$ 19.84	\$ 125.00	\$ 615.00	\$ -	\$ 987.07
February	832.35	-	832.35	832.35	82.64	27.07	7.21	125.00	205.00	-	385.43
March	1,316.88	-	1,316.88	1,316.88	114.36	37.45	9.98	125.00	410.00	-	620.09
April	1,249.02	-	1,249.02	1,249.02	106.59	29.62	8.56	125.00	410.00	-	569.25
May	1,490.97	-	1,490.97	1,490.97	126.59	41.46	11.05	125.00	410.00	-	776.87
June	1,348.61	-	1,348.61	1,348.61	145.81	40.52	11.71	125.00	410.00	-	615.57
July	778.07	-	778.07	778.07	75.28	20.92	6.05	125.00	219.00	-	331.82
August	1,796.85	-	1,796.85	1,796.85	211.60	58.81	16.99	125.00	657.00	-	727.45
September	1,153.35	-	1,153.35	1,153.35	113.55	31.56	9.12	125.00	438.00	-	436.12
October	1,934.40	-	1,934.40	1,934.40	209.71	58.28	16.84	125.00	657.00	-	867.57
November	1,432.13	-	1,432.13	1,432.13	136.72	16.75	82.40	125.00	438.00	-	633.26
December	1,411.16	-	1,411.16	1,411.16	178.39	49.58	14.33	125.00	438.00	-	605.86
Subtotal	16,804.83	-	16,804.83	16,804.83	1,746.69	480.70	214.08	1,500.00	5,307.00	-	7,556.36
Final Adjustment	(106.57)	-	(106.57)	(106.57)	(160.07)	-	53.50	-	-	-	-
	16,698.26	-	16,698.26	16,698.26	1,586.62	480.70	267.58	1,500.00	5,307.00	-	7,556.36
City of West Concord:											
Monthly Billings											
January	\$ 857.41	\$ -	\$ 857.41	\$ 857.41	\$ 132.62	\$ 37.11	\$ 10.72	\$ 125.00	\$ 551.96	\$ -	\$ -
February	2,196.47	-	2,196.47	2,196.47	884.93	289.81	77.24	125.00	819.49	-	-
March	5,232.18	-	5,232.18	5,232.18	2,678.66	877.24	233.81	125.00	1,317.47	-	-
April	1,030.76	-	1,030.76	1,030.76	459.27	127.63	36.88	125.00	281.98	-	-
May	2,609.75	-	2,609.75	2,609.75	1,200.38	393.11	104.78	125.00	786.48	-	-
June	2,680.02	-	2,680.02	2,680.02	1,287.02	357.67	103.35	125.00	806.98	-	-
July	762.30	-	762.30	762.30	250.19	69.53	20.09	125.00	297.49	-	-
August	553.17	-	553.17	553.17	117.03	32.52	9.40	125.00	269.22	-	-
September	2,439.46	-	2,439.46	2,439.46	886.91	246.47	71.22	125.00	1,109.86	-	-
October	2,043.68	-	2,043.68	2,043.68	512.09	142.31	41.12	125.00	1,223.16	-	-
November	827.07	-	827.07	827.07	59.97	7.35	36.14	125.00	598.61	-	-
December	1,869.87	-	1,869.87	1,869.87	808.78	224.76	64.95	125.00	405.49	240.89	-
Subtotal	23,102.14	-	23,102.14	23,102.14	9,277.85	2,805.51	809.70	1,500.00	8,468.19	240.89	-
Final Adjustment	(286.46)	-	(286.46)	(286.46)	(921.46)	-	635.00	-	-	-	-
	22,815.68	-	22,815.68	22,815.68	8,356.39	2,805.51	1,444.70	1,500.00	8,468.19	240.89	-
Monthly Billings	\$ 449,949.65	\$ -	\$ 449,949.65	\$ 449,949.65	\$ 209,519.27	\$ 58,318.43	\$ 25,636.65	\$ 15,000.00	\$ 131,874.62	\$ 761.10	\$ 8,839.58
Final Adjustment	(13,326.05)	-	(13,326.05)	(13,326.05)	(19,794.00)	-	6,467.95	-	-	-	-
	436,623.60	-	436,623.60	436,623.60	189,725.27	58,318.43	32,104.60	15,000.00	131,874.62	761.10	8,839.58
Monthly Billings	2,095,945.75	-	2,095,945.75	2,095,945.75	1,109,507.88	309,229.09	88,765.13	31,500.00	544,005.98	2,062.57	10,875.10
Final Adjustment	(68,929.87)	-	(68,929.87)	(68,929.87)	(131,420.94)	-	62,491.07	-	-	-	-
	\$ 2,027,015.88	\$ -	\$ 2,027,015.88	\$ 2,027,015.88	\$ 978,086.94	\$ 309,229.09	\$ 151,256.20	\$ 31,500.00	\$ 544,005.98	\$ 2,062.57	\$ 10,875.10

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2017**

	Totals	Amery	Baldwin	Ellsworth	Hudson	N. Richmond	Osceola	Prescott	River Falls	Roberts	Somerset	Sp. Valley
Pounds Processed:												
Amount	3,210,018	175,135	168,431	142,468	686,872	609,190	248,133	177,782	713,465	80,013	144,401	64,128
Percentage	100.00%	5.46%	5.25%	4.44%	21.40%	18.97%	7.73%	5.54%	22.23%	2.48%	4.50%	2.00%
Charge for Processing:												
Total Funding Requirements [1]	\$ 1,287,316.03											
Less Non-Member Billings [2]	<u>(248,043.70)</u>											
Recoverable from Members	1,039,272.33											
Less Billed to Date	<u>(1,150,899.27)</u>	<u>(62,865.20)</u>	<u>(60,458.74)</u>	<u>(51,138.86)</u>	<u>(246,552.77)</u>	<u>(218,289.58)</u>	<u>(88,106.92)</u>	<u>(63,814.55)</u>	<u>(255,447.41)</u>	<u>(28,730.38)</u>	<u>(52,474.19)</u>	<u>(23,020.67)</u>
Final Adjustment	(111,626.94)	(6,120.93)	(5,896.94)	(4,995.17)	(24,148.49)	(21,139.62)	(7,771.17)	(6,238.86)	(24,417.17)	(2,956.43)	(5,706.94)	(2,235.22)
Charge for Debt Service:												
Total Funding Requirements [1]	\$ 151,256.20											
Less Non-Member Billings [2]	<u>(32,104.60)</u>											
Recoverable from Members	119,151.60											
Less Billed to Date	<u>(63,128.48)</u>	<u>(3,450.15)</u>	<u>(3,318.09)</u>	<u>(2,806.59)</u>	<u>(13,531.38)</u>	<u>(11,981.38)</u>	<u>(4,835.84)</u>	<u>(3,502.32)</u>	<u>(14,018.42)</u>	<u>(1,576.27)</u>	<u>(2,844.69)</u>	<u>(1,263.35)</u>
Final Adjustment	56,023.12	3,055.53	2,937.37	2,483.74	11,967.06	10,621.68	4,374.58	3,098.68	12,468.98	1,378.69	2,517.13	1,119.68
Charge for Transportation:												
Total Transportation Charges per Hauler	413,432.83	20,556.42	19,695.57	24,234.61	74,225.22	78,389.23	44,301.61	19,556.29	73,294.17	9,490.29	38,092.02	11,597.40
Less Billed Members to Date	<u>(413,432.83)</u>	<u>(20,556.42)</u>	<u>(19,695.57)</u>	<u>(24,234.61)</u>	<u>(74,225.22)</u>	<u>(78,389.23)</u>	<u>(44,301.61)</u>	<u>(19,556.29)</u>	<u>(73,294.17)</u>	<u>(9,490.29)</u>	<u>(38,092.02)</u>	<u>(11,597.40)</u>
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Total Final Billing Adjustment for Members	<u>\$ (55,603.82)</u>	<u>\$ (3,065.40)</u>	<u>\$ (2,959.57)</u>	<u>\$ (2,511.43)</u>	<u>\$ (12,181.43)</u>	<u>\$ (10,517.94)</u>	<u>\$ (3,396.59)</u>	<u>\$ (3,140.18)</u>	<u>\$ (11,948.19)</u>	<u>\$ (1,577.74)</u>	<u>\$ (3,189.81)</u>	<u>\$ (1,115.54)</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, 2017**

	Downsville San. Dist.	Eleva/Strum	Hammond	Lake City	Mazeppa	Mondovi	Pepin	Plum City	Travel Center	West Concord	Totals
Total Pounds Processed	1,501	35,631	44,089	322,825	10,967	138,459	68,273	23,527	5,681	30,673	681,626
Charge for Processing:											
Charged Rate per Pound [1] \$0.3639											
Total Charge Based on Above Pounds	\$ 546.21	\$ 12,966.12	\$ 16,043.99	\$ 117,476.02	\$ 3,990.89	\$ 50,385.23	\$ 24,844.54	\$ 8,561.48	\$ 2,067.32	\$ 11,161.90	\$ 248,043.70
Less Billed to Date	(606.71)	(13,784.76)	(17,143.39)	(127,149.66)	(4,449.03)	(54,271.89)	(26,736.20)	(9,385.31)	(2,227.39)	(12,083.36)	(267,837.70)
Final Adjustment	(60.50)	(818.64)	(1,099.40)	(9,673.64)	(458.14)	(3,886.66)	(1,891.66)	(823.83)	(160.07)	(921.46)	(19,794.00)
Charge for Debt Service:											
Charged Rate per Pound [1] \$0.0471											
Total Charge Based on Above Pounds	70.70	1,678.22	2,076.59	15,205.06	516.55	6,521.42	3,215.66	1,108.12	267.58	1,444.70	32,104.60
Less Billed to Date	(38.13)	(1,812.25)	(1,898.92)	(12,402.28)	(279.57)	(5,082.04)	(2,502.10)	(597.58)	(214.08)	(809.70)	(25,636.65)
Final Adjustment	32.57	(134.03)	177.67	2,802.78	236.98	1,439.38	713.56	510.54	53.50	635.00	6,467.95
Other Adjustments:											
Total Transportation Charges for Non-Members	205.00	8,094.43	8,154.00	47,991.00	2,339.00	22,770.21	22,048.00	7,018.00	5,307.00	8,709.08	132,635.72
Less Billed to Date	(205.00)	(8,094.43)	(8,154.00)	(47,991.00)	(2,339.00)	(22,770.21)	(22,048.00)	(7,018.00)	(5,307.00)	(8,709.08)	(132,635.72)
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-
Total Adjustments to Non-Member Billings	\$ (27.93)	\$ (952.67)	\$ (921.73)	\$ (6,870.86)	\$ (221.16)	\$ (2,447.28)	\$ (1,178.10)	\$ (313.29)	\$ (106.57)	\$ (286.46)	\$ (13,326.05)

[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

\$0.3308

Charged Rate - Actual Rate at 110%

\$0.3639

Debt Service Rate Equal to Total Debt Service Requirements Divided by Pounds Processed by Members:

Total Debt Service Requirements - see Schedule C-5

\$ 151,256.20

Total Pounds Processed by Members - see Schedule C-3

3,210,018

Charged Rate

\$0.0471

[2] Transportation Costs Billed at Actual Cost for

Non-Member Facilities - see Schedule C-2

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF NET FUNDING REQUIREMENTS AND FINAL BILLING ADJUSTMENTS
YEAR ENDED DECEMBER 31, 2017**

		Allocation for Recovery				
	Totals	Processing/ Replacement	Debt Service	Member Transportation	Non-Member Transportation	Totals
Operating Fund Expenditures	\$ 1,577,404.46	\$ 1,031,335.91	\$ -	\$ 413,432.83	\$ 132,635.72	\$ 1,577,404.46
Transfer to Replacement Fund	300,000.00	300,000.00	-	-	-	300,000.00
Transfer from Replacement Fund	-	-	-	-	-	-
Debt Service Fund Requirements:						
Clean Water Fund Loans	-	-	-	-	-	-
Somerset Loan	-	-	-	-	-	-
Associated Bank - Cake Mixer	152,826.20	-	152,826.20	-	-	152,826.20
River Falls Loan	-	-	-	-	-	-
Required Funding in Debt Service Fund:						
At December 31, 2017:						
Clean Water Fund Loans	-	-	-	-	-	-
Somerset Loan	-	-	-	-	-	-
Associated Bank Loan	-	-	-	-	-	-
At December 31, 2016:	1,255.00	-	(1,255.00)	-	-	(1,255.00)
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)
Non-Contracted Services	-	-	-	-	-	-
Sale of Product	-	-	-	-	-	-
Interest Revenues:						
Operating Fund	23.78	(23.78)	-	-	-	(23.78)
Debt Service Fund	315.00	-	(315.00)	-	-	(315.00)
Centrate Hauling/Transportation	10,875.10	(10,875.10)	-	-	-	(10,875.10)
Other/Miscellaneous	1,621.00	(1,621.00)	-	-	-	(1,621.00)
Net Funding Requirements for Billing Period		\$ 1,287,316.03	\$ 151,256.20	\$ 413,432.83	\$ 132,635.72	\$ 1,984,640.78

Total Pounds Processed	3,891,644	3,891,644
Cost per Pound	\$0.3308	\$0.0389

Net Funding Requirements for Billing Period \$ 1,287,316.03 \$ 151,256.20 \$ 413,432.83 \$ 132,635.72 \$ 1,984,640.78

Billings Prior to Final Adjustment: [1]

Members:						
Processing/Replacement	\$ 1,150,899.27	1,150,899.27	-	-	-	1,150,899.27
Debt Service	63,128.48	-	63,128.48	-	-	63,128.48
Transportation	413,432.83	-	-	413,432.83	-	413,432.83
Total Member Billings		1,150,899.27	63,128.48	413,432.83	-	1,627,460.58
Non-Member Billings:						
Processing/Replacement	267,837.70	267,837.70	-	-	-	267,837.70
Debt Service	25,636.65	-	25,636.65	-	-	25,636.65
Transportation	132,635.72	-	-	-	132,635.72	132,635.72
Total Non-Member Billings		267,837.70	25,636.65	-	132,635.72	426,110.07
Total Billings to Date		<u>1,418,736.97</u>	<u>88,765.13</u>	<u>413,432.83</u>	<u>132,635.72</u>	<u>2,053,570.65</u>

Net Amount to be Recovered (Refunded) through Final Adjustments \$ (131,420.94) \$ 62,491.07 \$ - \$ - \$ (68,929.87)

[1] See Schedule C-2

OTHER SCHEDULE

SCHEDULE D-1

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF MEMBER AND NON-MEMBER USAGES
YEARS ENDED DECEMBER 31, 2017 AND 2016
(UNAUDITED)**

	Year Ended December 31, 2017						Year Ended December 31, 2016					
	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
Members:												
Amery	175,135	4.50%	5.46%	721,466	3.89%	5.00%	138,125	3.86%	4.78%	785,273	4.21%	5.47%
Baldwin	168,431	4.33%	5.25%	688,452	3.71%	4.77%	152,810	4.27%	5.29%	606,705	3.25%	4.23%
Ellsworth	142,468	3.66%	4.44%	848,795	4.57%	5.88%	130,591	3.65%	4.52%	886,571	4.75%	6.18%
Hudson	686,872	17.65%	21.40%	2,594,560	13.98%	17.97%	639,078	17.85%	22.14%	2,538,298	13.60%	17.68%
New Richmond	609,190	15.65%	18.97%	2,733,965	14.73%	18.94%	542,000	15.14%	18.77%	2,469,495	13.23%	17.20%
Osceola	248,133	6.38%	7.73%	1,547,487	8.34%	10.72%	247,581	6.91%	8.58%	1,548,980	8.30%	10.79%
Prescott	177,782	4.57%	5.54%	688,210	3.71%	4.77%	195,157	5.45%	6.76%	714,377	3.83%	4.98%
River Falls	713,465	18.33%	22.23%	2,560,083	13.79%	17.73%	586,069	16.37%	20.30%	3,001,694	16.08%	20.91%
Roberts	80,013	2.06%	2.48%	312,844	1.69%	2.16%	63,198	1.76%	2.19%	225,757	1.21%	1.57%
Somerset	144,401	3.71%	4.50%	1,335,962	7.20%	9.25%	135,305	3.78%	4.69%	1,173,441	6.29%	8.18%
Spring Valley	64,128	1.65%	2.00%	406,007	2.19%	2.81%	57,178	1.60%	1.98%	403,721	2.16%	2.81%
Total Members	3,210,018	82.49%	100.00%	14,437,831	77.80%	100.00%	2,887,092	80.64%	100.00%	14,354,312	76.91%	100.00%
Non-Members:												
Downsville San. Dist.	1,501	0.04%		6,690	0.04%		1,581	0.04%		6,537	0.04%	
Eleva/Strum	35,631	0.92%		212,295	1.14%		47,077	1.31%		440,290	2.36%	
Hammond	44,089	1.13%		275,871	1.49%		48,086	1.34%		312,264	1.67%	
Lake City	322,825	8.29%		1,379,963	7.44%		304,746	8.52%		1,267,449	6.79%	
Mazeppa	10,967	0.28%		62,027	0.33%		11,993	0.33%		53,626	0.29%	
Mondovi	138,459	3.56%		760,569	4.10%		143,457	4.01%		690,640	3.70%	
Pepin	68,273	1.75%		790,766	4.26%		82,851	2.31%		797,112	4.27%	
Plum City	23,527	0.60%		248,954	1.33%		23,350	0.65%		409,799	2.16%	
Travel Center	5,681	0.15%		189,967	1.02%		6,162	0.17%		199,898	1.07%	
West Concord	30,673	0.79%		194,991	1.05%		24,401	0.68%		138,228	0.74%	
Total Non-Members	681,626	17.51%		4,122,093	22.20%		693,704	19.36%		4,315,843	23.09%	
Totals	<u>3,891,644</u>	<u>100.00%</u>		<u>18,559,924</u>	<u>100.00%</u>		<u>3,580,796</u>	<u>100.00%</u>		<u>18,670,155</u>	<u>100.00%</u>	

Net Cost of Treatment per Pound:

Processing	\$ 0.3308	\$ 0.2844
Debt Service	\$ 0.0389	\$ 0.1524