

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2019

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2019**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	4
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION	5
STATEMENT OF CASH FLOWS	6
NOTES TO BASIC FINANCIAL STATEMENTS	7
SUPPLEMENTARY INFORMATION	
SCHEDULES	
CONVERSION OF FUND STATEMENTS TO BASIC FINANCIAL STATEMENTS	
A-1 – CONVERSION OF TOTAL FUND BALANCES TO NET POSITION	16
A-2 – CONVERSION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO STATEMENT OF EXPENSES AND CHANGES IN NET POSITION	17
FUND STATEMENTS	
B-1 – BALANCE SHEET – ALL FUNDS	18
B-2 – STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL FUNDS	19
B-3 – DETAILED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – OPERATING FUND	20
CHARGES TO MEMBERS AND NON-MEMBERS	
C-1 – SUMMARY OF CHARGES TO MEMBERS AND NON-MEMBERS	23
C-2 – DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS	24
C-3 – CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS	27
C-4 – CALCULATION OF FINAL BILLING ADJUSTMENTS FOR NON- MEMBERS	36
C-5 – CALCULATION OF NET FUNDING REQUIREMENTS AND FINAL BILLING ADJUSTMENTS	37
OTHER SCHEDULE	
D-1 – DETAIL OF MEMBER AND NON-MEMBER USAGES	39

INDEPENDENT AUDITORS' REPORT

The Biosolids Commission
West Central Wisconsin Biosolids Facility
Ellsworth, Wisconsin

Report on the Financial Statements

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, 2019, 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 Statements 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, 2019, 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, 2018 which are not presented with the accompanying financial statements. In our report dated January 24, 2019, 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 2018 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 2018 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic

The Biosolids Commission
West Central Wisconsin Biosolids Facility

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 2018 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.

CliftonLarsonAllen LLP

Hudson, Wisconsin
February 11, 2020

BASIC FINANCIAL STATEMENTS

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 STATEMENT OF NET POSITION
 DECEMBER 31, 2019**

ASSETS

Current Assets:

Cash and Cash Equivalents - Operating	\$ (271,374.08)
Accounts Receivable:	
Due from Members	334,729.10
Due from Non-Members	86,739.22
Inventories	17,843.00
Total Current Assets	167,937.24

Restricted Assets:

Cash and Cash Equivalents - Asset Replacement	1,860,977.39
---	--------------

Capital Assets:

Capital Assets	7,800,049.58
Less Accumulated Depreciation	(5,858,968.76)
Total Capital Assets	1,941,080.82
Total Assets	3,969,995.45

LIABILITIES

Current Liabilities Payable from Current Assets:

Accounts Payable - Operating	140,071.86
Payroll Taxes and Withholdings	9,040.86
Due to Members	14,583.57
Due to Non-Members	4,240.95
Total Current Liabilities Payable from Current Assets	167,937.24
Total Liabilities	167,937.24

NET POSITION

Net Investment in Capital Assets	1,941,080.82
Restricted for:	
Capital Assets Replacement	1,860,977.39
Total Net Position	\$ 3,802,058.21

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 YEAR ENDED DECEMBER 31, 2019**

	2019
OPERATING REVENUES:	
Charges for Contracted Services:	
Members	\$ 1,908,755.22
Non-Members	508,383.10
Total Charges for Contracted Services	2,417,138.32
Other	4,826.24
Total Operating Revenues	2,421,964.56
OPERATING EXPENSES:	
Operation and Maintenance	959,540.47
Administrative	63,391.54
Transportation	808,688.86
Marketing	30,645.00
Total Operation and Maintenance	1,862,265.87
Depreciation	303,295.70
Total Operating Expenses	2,165,561.57
OPERATING INCOME	256,402.99
NONOPERATING REVENUES (EXPENSES):	
Interest Revenue	19,828.39
CHANGE IN NET POSITION	276,231.38
Net Position, January 1	3,525,826.83
NET POSITION, DECEMBER 31	\$ 3,802,058.21

See accompanying Notes to Basic Financial Statements

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 STATEMENT OF CASH FLOWS
 YEAR ENDED DECEMBER 31, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES:

Net Cash Received from Members for Contracted Services	\$ 1,764,097.39
Net Cash Received from Non-Members for Contracted Services	464,985.42
Other Cash Received (Paid)	4,826.24
Cash Payments to Suppliers for Goods and Services	(1,510,507.23)
Cash Payments for Employee Services	(266,755.28)
Net Cash Provided by Operating Activities	<u>456,646.54</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Cash Paid for Capital Assets Additions	(260,265.35)
--	--------------

CASH FLOWS FROM INVESTING ACTIVITIES:

Interest on Investments	<u>19,828.39</u>
-------------------------	------------------

NET CHANGE IN CASH AND CASH EQUIVALENTS

216,209.58

CASH AND CASH EQUIVALENTS, JANUARY 1

1,373,393.73

CASH AND CASH EQUIVALENTS, DECEMBER 31

\$ 1,589,603.31

RECONCILIATION OF OPERATING INCOME TO NET

CASH PROVIDED BY OPERATING ACTIVITIES:

Operating Income	\$ 256,402.99
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	303,295.70
Decrease (Increase) in:	
Due from Members	(100,819.60)
Due from Non-Members	(43,397.68)
Inventory	37,098.00
Prepayments	315.20
Increase (Decrease) in:	
Accounts Payable	38,841.65
Payroll Taxes and Withholdings	8,748.51
Due to Members	(43,838.23)
Net Cash Provided by Operating Activities	<u><u>\$ 456,646.54</u></u>

RECONCILIATION OF CASH AND INVESTMENTS TO CASH AND CASH EQUIVALENTS

Cash and Investments per Statement of Net Position:

Cash and Investments	\$ (271,374.08)
Cash and Investments - Restricted	<u>1,860,977.39</u>
	<u><u>\$ 1,589,603.31</u></u>

NOTES TO BASIC FINANCIAL STATEMENTS

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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, 2019 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, 2019**

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, 2019**

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, 2019**

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, 2019.

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, 2019**

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

A. Deposits and Investments

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

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

Custodial credit risk for deposits is the risk that, in the event of bank failure, the Facilities' deposits may not be returned. At December 31, 2019, the Facility deposits were not exposed to custodial credit risk.

B. Receivables, Payables and Unearned Revenue

1. Receivables and Payables from Members and Non-Members

As previously mentioned in Note 1.A., revenues for operations and debt retirement are provided through contracts with members and non-members. Monthly invoices are prepared based on actual transportation costs and budgeted processing costs per processed pound. Annual billings are subject to an adjustment at year end based on total actual operating costs incurred by the facility through year end. The final billing adjustments for the year ending December 31, 2019 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, 2019**

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, 2019 were as follows:

	<u>Receivable</u>	<u>Payable</u>
Member Facilities:		
Final Billing Adjustments	\$ -	\$ 14,583.57
Unpaid Billings	334,729.10	-
	<u>\$ 334,729.10</u>	<u>\$ 14,583.57</u>
Non-Members:		
Unpaid Billings	\$ 86,697.73	\$ -
Final Billing Adjustments	41.49	4,240.95
	<u>\$ 86,739.22</u>	<u>\$ 4,240.95</u>

C. Capital Assets

Changes in the capital assets for the year ending December 31, 2019 were as follows:

	<u>Beginning 1/1/19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/19</u>
Capital Assets:				
Assets Not Being Depreciated				
Land	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00
	35,000.00	-	-	35,000.00
Assets Being Depreciated				
Land Improvements	702,007.04		-	702,007.04
Buildings and Structures	3,219,380.10	6,075.00	-	3,225,455.10
Equipment	3,583,397.09	254,190.35	-	3,837,587.44
Total Capital Assets	<u>7,539,784.23</u>	<u>260,265.35</u>	-	<u>7,800,049.58</u>
Accumulated Depreciation:				
Land Improvements	450,356.60	23,890.17	-	474,246.77
Buildings and Structures	2,390,911.40	104,879.70	-	2,495,791.10
Equipment	2,714,405.06	174,525.83	-	2,888,930.89
Total Accumulated Depreciation	<u>5,555,673.06</u>	<u>303,295.70</u>	-	<u>5,858,968.76</u>
Net Capital Assets	<u>\$ 1,984,111.17</u>	<u>\$ (43,030.35)</u>	\$ -	<u>\$ 1,941,080.82</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019**

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

D. Net Position/Fund Balances

As previously discussed in Note 1.B, the Facility maintains its internal financial records on the basis of funds using the modified accrual basis of accounting. Fund balances of the Facility at December 31, 2019 consisted of the following individual fund balances:

Operating Fund	\$	-
Replacement Fund		1,860,977.39
Total Fund Balances		\$ 1,860,977.39

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, 2019. 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 2019.

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

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

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE 3 OTHER INFORMATION (CONTINUED)

A. Wisconsin Retirement System Pension Plan Benefits (Continued)

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

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

The WRS also provides death and disability benefits for employees.

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

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 NOTES TO BASIC FINANCIAL STATEMENTS
 DECEMBER 31, 2019**

NOTE 3 OTHER INFORMATION (CONTINUED)

A. Wisconsin Retirement System Pension Plan Benefits (Continued)

Contributions (Continued).

Contribution rates as of December 31, 2019 are:

	<u>Employee</u>	<u>Employer</u>
General	6.55%	6.55%

The payroll for Facility employees covered by the WRS for the year ended December 31, 2019 was \$161,861; the employer's total payroll was \$166,772. The total required contribution for the year ended December 31, 2019 was \$21,847, which consisted of \$10,924 from the employer and \$10,923 from employees. Total contributions for the years ending December 31, 2018 were \$21,817, 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>
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)
2017	2.0	4.0
2018	2.4	17.0

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, 2019**

Total Fund Balances - (Schedule B-1)		\$ 1,860,977.39
Required adjustments to convert Facility's modified accrual basis fund financial statements to full accrual financial statements:		
Capital Assets not Included in Fund Financial Statements:		
Land	\$ 35,000.00	
Land Improvements	702,007.04	
Buildings and Structures	3,225,455.10	
Equipment	3,837,587.44	
Accumulated Depreciation	<u>(5,858,968.76)</u>	<u>1,941,080.82</u>
Net Position of Full Accrual Statements		<u><u>\$ 3,802,058.21</u></u>

**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, 2019**

Net Change in Total Fund Balances - (Schedule B-2)		\$ 319,261.73
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	\$ 260,265.35	
Depreciation Expense Reported in Full Accrual Statements	<u>(303,295.70)</u>	<u>(43,030.35)</u>
Change in Net Position of Full Accrual Statements		<u>\$ 276,231.38</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 BALANCE SHEET – ALL FUNDS [1]
 DECEMBER 31, 2019**

	Operating Fund	Replacement Fund	Total Funds
ASSETS			
Cash and Investments:			
General Checking	\$ (271,374.08)	\$ 1,061,306.72	\$ 789,932.64
Segregated Investments	-	799,670.67	799,670.67
Due from Member Facilities	334,729.10	-	334,729.10
Due from Non-Members	86,739.22	-	86,739.22
Inventories	17,843.00	-	17,843.00
	<u>\$ 167,937.24</u>	<u>\$ 1,860,977.39</u>	<u>\$ 2,028,914.63</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 140,071.86	\$ -	\$ 140,071.86
Payroll Taxes and Withholdings	9,040.86	-	9,040.86
Due to Member Facilities	14,583.57	-	14,583.57
Due to Non-Members	4,240.95	-	4,240.95
Total Liabilities	<u>167,937.24</u>	<u>-</u>	<u>167,937.24</u>
Fund Balances:			
Restricted	<u>-</u>	<u>1,860,977.39</u>	<u>1,860,977.39</u>
	<u>\$ 167,937.24</u>	<u>\$ 1,860,977.39</u>	<u>\$ 2,028,914.63</u>
Total Liabilities and Fund Balances	<u>\$ 167,937.24</u>	<u>\$ 1,860,977.39</u>	<u>\$ 2,028,914.63</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, 2019**

	Operating Fund	Replacement Fund	Total Funds
REVENUES:			
Revenues from Member Facilities	\$ 1,908,755.22	\$ -	\$ 1,908,755.22
Revenues from Non-Member Facilities	508,383.10	-	508,383.10
Interest Revenue	566.66	19,261.73	19,828.39
Other	4,826.24	-	4,826.24
Total Revenues	<u>2,422,531.22</u>	<u>19,261.73</u>	<u>2,441,792.95</u>
EXPENDITURES:			
Operations:			
Operation and Maintenance	1,219,805.82	-	1,219,805.82
Administrative	63,391.54	-	63,391.54
Transportation	808,688.86	-	808,688.86
Marketing	30,645.00	-	30,645.00
Total Expenditures	<u>2,122,531.22</u>	<u>-</u>	<u>2,122,531.22</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	300,000.00	19,261.73	319,261.73
OTHER FINANCING SOURCES (USES):			
Transfers from Other Funds	-	300,000.00	300,000.00
Transfers to Other Funds	(300,000.00)	-	(300,000.00)
Total Other Financing Sources (Uses)	<u>(300,000.00)</u>	<u>300,000.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	319,261.73	319,261.73
Fund Balances, Beginning of Year	<u>-</u>	<u>1,541,715.66</u>	<u>1,541,715.66</u>
FUND BALANCES, End of Year	<u>\$ -</u>	<u>\$ 1,860,977.39</u>	<u>\$ 1,860,977.39</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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2018)**

	2019			2018 Actual
	Final Budget	Actual	Variance Positive (Negative)	
REVENUES:				
Charges for Services:				
Contracted Services: (see Schedule C-2)				
Charges to Member Facilities	\$ 2,179,577.37	\$ 1,908,755.22	\$ -	\$ 1,706,700.09
Charges to Non-Member Facilities	-	508,383.10	237,560.95	473,564.14
Total Charges for Services	2,179,577.37	2,417,138.32	237,560.95	2,180,264.23
Other	-	4,826.24	4,826.24	6,424.55
Total Revenues	2,179,577.37	2,422,531.22	242,953.85	2,186,688.78
EXPENDITURES:				
Operation:				
Salaries and Wages	152,070.23	150,771.52	1,298.71	146,816.77
FICA/Medicare	11,633.37	11,533.88	99.49	11,215.97
Retirement	9,884.56	9,875.42	9.14	9,836.67
Health Insurance	87,236.39	90,759.44	(3,523.05)	75,769.60
Life Insurance	1,500.00	1,890.08	(390.08)	604.98
Telephone	6,000.00	6,932.98	(932.98)	6,372.25
Water and Sewer Services	7,000.00	5,490.96	1,509.04	5,264.58
Electricity	65,000.00	52,114.57	12,885.43	62,472.74
Natural Gas	10,000.00	5,091.73	4,908.27	5,062.78
Fuel for Equipment	3,000.00	2,466.51	533.49	2,572.50
Sludge Conditioning Chemicals	175,000.00	147,996.00	27,004.00	162,597.40
Hot Dust/Lime	160,000.00	166,495.27	(6,495.27)	150,207.95
Phosphorus Chemicals	65,000.00	56,354.18	8,645.82	44,273.06
Odor Control Chemicals	40,000.00	41,801.51	(1,801.51)	51,671.20
Other Chemicals	10,000.00	8,519.00	1,481.00	4,700.00
Centrate Treatment/Hauling - Facility	12,000.00	58,404.23	(46,404.23)	8,559.25
Centrate Treatment/Hauling - Others	-	15,741.02	(15,741.02)	9,116.60
Lab Supplies	5,000.00	2,101.23	2,898.77	1,937.63
Outside Lab Testing	5,000.00	3,237.50	1,762.50	3,657.50
Lawn Care Expenses	1,000.00	653.25	346.75	591.48
Property and Liability Insurance	15,000.00	12,127.00	2,873.00	15,433.00
Workers Compensation Insurance	8,000.00	5,882.00	2,118.00	10,319.00

[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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2018)**

	2019		Variance Positive (Negative)	2018 Actual
	Final Budget	Actual		
EXPENDITURES: (CONTINUED)				
Operation: (Continued)				
Payment for Governmental Services	\$ 46,383.30	\$ 45,280.32	\$ 1,102.98	\$ 44,175.92
Environmental Fees	380.00	380.00	-	380.00
Training	3,000.00	3,158.35	(158.35)	565.00
Engineering	25,000.00	2,817.50	22,182.50	-
Contingency	30,000.00	-	30,000.00	-
Other Operating	13,300.00	15,505.37	(2,205.37)	11,373.18
Total Operation	<u>967,387.85</u>	<u>923,380.82</u>	<u>44,007.03</u>	<u>845,547.01</u>
Maintenance/Capital:				
Structures and Improvements	40,000.00	34,687.34	5,312.66	17,215.85
Safety Training and Supplies	5,000.00	258.08	4,741.92	2,723.92
Heat, Ventilation and HVAC	10,000.00	4,480.48	5,519.52	1,378.20
Dewatering Equipment	10,000.00	23,091.62	(13,091.62)	1,292.57
Sludge Cake Mixer	10,000.00	657.20	9,342.80	9,747.10
Receiving Station Equipment	500.00	-	500.00	-
Conveying Equipment	500.00	-	500.00	-
Loader Maintenance	500.00	258.60	241.40	1,122.99
Truck Maintenance	1,000.00	1,903.06	(903.06)	776.33
Odor Control Equipment	5,000.00	1,139.15	3,860.85	12,514.55
Scale	3,500.00	1,491.70	2,008.30	3,000.00
Office Equipment	100.00	-	100.00	-
Silos Maintenance	2,000.00	42,536.20	(40,536.20)	340.00
Sludge Pumps and Tanks	30,000.00	36,821.83	(6,821.83)	31,814.91
Other Equipment	1,000.00	42,499.17	(41,499.17)	10,039.44
Annual Projects:				
Other Projects	168,600.00	106,600.57	61,999.43	226,992.94
Total Maintenance/Capital	<u>287,700.00</u>	<u>296,425.00</u>	<u>(8,725.00)</u>	<u>318,958.80</u>
Administrative:				
Salaries and Wages:	18,000.00	-	-	-
Superintendent Allocation	-	16,000.00	-	16,000.00
Bookkeeping	-	-	2,000.00	-
FICA/Medicare	1,400.00	1,224.00	176.00	1,224.00
Retirement	1,170.00	1,048.00	122.00	1,072.00

[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, 2019
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2018)**

	2019		Variance Positive (Negative)	2018 Actual
	Final Budget	Actual		
EXPENDITURES: (CONTINUED)				
Administrative: (Continued)				
Health Insurance	\$ 7,000.00	\$ 8,315.49	\$ (1,315.49)	\$ 7,132.17
Life Insurance	500.00	85.96	414.04	56.95
Commission Expenses	4,000.00	2,423.86	1,576.14	1,617.45
Office Supplies and Expenses	4,000.00	2,149.80	1,850.20	2,068.53
Software Support	3,500.00	-	3,500.00	-
Outside Services Employed:				
Legal	5,000.00	19,794.43	(14,794.43)	-
Accounting and Auditing	12,000.00	12,350.00	(350.00)	12,125.00
Miscellaneous General	2,000.00	-	2,000.00	8,853.15
Total Administrative	<u>58,570.00</u>	<u>63,391.54</u>	<u>(4,821.54)</u>	<u>50,149.25</u>
Transportation of Biosolids:				
Member Facilities	664,519.52	636,940.52	(144,169.34)	472,211.24
Non-Member Facilities	}	171,748.34	}	157,232.48
Total Transportation of Biosolids	<u>664,519.52</u>	<u>808,688.86</u>	<u>(144,169.34)</u>	<u>629,443.72</u>
Marketing:				
Product Marketing and Distribution	45,000.00	30,645.00	14,355.00	42,590.00
Total Expenditures	<u>2,023,177.37</u>	<u>2,122,531.22</u>	<u>(99,353.85)</u>	<u>1,886,688.78</u>
EXCESS OF REVENUES OVER EXPENDITURES	156,400.00	300,000.00	143,600.00	300,000.00
OTHER FINANCING SOURCES (USES):				
Transfer to Replacement Fund	(300,000.00)	(300,000.00)	-	(300,000.00)
NET CHANGE IN FUND BALANCE	(143,600.00)	-	-	-
Fund Balance, Beginning	-	-	-	-
FUND BALANCE, ENDING	<u>\$ (143,600.00)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 SUMMARY OF CHARGES TO MEMBERS AND NON-MEMBERS
 YEAR ENDED DECEMBER 31, 2019**

	Total Charges for 2019					Total Charges for 2018	Total 2018 Billings/ Credits	Final Billings/Refunds Due at 12/31/19			Other Charges Centrate Treat/Hlg
	Processing/ Replacement	Debt Service	Admini- stration	Transpor- tation	Total			Final Billings	Refunds Due	Net Settlement	
Members:											
Amery	\$ 67,159.34	\$ -	\$ 1,500.00	\$ 36,702.39	\$ 105,361.73	\$ 102,604.73	\$ 106,198.42	\$ -	\$ 836.69	\$ (836.69)	\$ -
Baldwin	64,523.18	-	1,500.00	30,995.26	97,018.44	104,951.39	97,845.75	-	827.31	(827.31)	-
Ellsworth	47,074.30	-	1,500.00	34,543.84	83,118.14	78,171.03	83,272.33	-	154.19	(154.19)	-
Hudson	274,913.92	-	1,500.00	131,384.64	407,798.56	329,654.11	411,048.13	-	3,249.57	(3,249.57)	-
New Richmond	261,607.58	-	1,500.00	118,640.05	381,747.63	312,357.13	384,783.34	-	3,035.71	(3,035.71)	-
Osceola	84,357.15	-	1,500.00	59,211.43	145,068.58	140,974.06	146,020.22	-	951.64	(951.64)	-
Prescott	62,389.14	-	1,500.00	24,581.74	88,470.88	106,925.21	89,229.05	-	758.17	(758.17)	-
River Falls	287,592.60	-	1,500.00	118,224.09	407,316.69	354,143.62	410,677.20	-	3,360.51	(3,360.51)	-
Roberts	24,227.57	-	1,500.00	12,663.49	38,391.06	37,357.60	38,737.68	-	346.62	(346.62)	-
Somerset	58,246.60	-	1,500.00	53,132.98	112,879.58	102,967.96	113,613.64	-	734.06	(734.06)	-
Spring Valley	23,223.32	-	1,500.00	16,860.61	41,583.93	36,593.25	41,913.03	-	329.10	(329.10)	-
Total Members	1,255,314.70	-	16,500.00	636,940.52	1,908,755.22	1,706,700.09	1,923,338.79	-	14,583.57	(14,583.57)	-
Non-Members:											
Downsville San. Dist.	2,437.88	-	1,500.00	1,330.74	5,268.62	4,543.13	5,298.50	-	29.88	(29.88)	-
Eleva/Strum	15,869.62	-	1,500.00	8,236.62	25,606.24	15,410.91	29,933.44	-	244.57	(244.57)	-
Hammond	20,754.83	-	1,500.00	12,239.36	34,494.19	30,646.85	34,748.62	-	254.43	(254.43)	-
Lake City	138,209.45	-	1,500.00	57,628.02	197,337.47	194,371.25	199,700.71	-	2,363.24	(2,363.24)	-
Mazeppa	6,427.90	-	1,500.00	2,659.80	10,587.70	9,773.66	10,666.92	-	79.22	(79.22)	-
Mondovi	61,517.06	-	1,500.00	28,498.60	91,515.66	85,155.11	92,650.01	-	754.09	(754.09)	-
Pepin	25,964.43	-	1,500.00	26,827.83	54,292.26	58,652.48	54,610.52	-	318.26	(318.26)	-
Plum City	13,358.91	-	1,500.00	16,836.47	31,695.38	27,100.78	37,092.05	-	163.75	(163.75)	-
Travel Center of Amer.	2,696.64	-	1,500.00	6,518.20	10,714.84	10,753.21	20,303.25	-	33.51	(33.51)	9,554.90
West Concord	15,147.33	-	1,500.00	10,972.70	27,620.03	25,797.81	27,578.54	41.49	-	41.49	-
Total Non-Members	302,384.05	-	15,000.00	171,748.34	489,132.39	462,205.19	512,582.56	41.49	4,240.95	(4,199.46)	9,554.90
Totals	\$ 1,557,698.75	\$ -	\$ 31,500.00	\$ 808,688.86	\$ 2,397,887.61	\$ 2,168,905.28	\$ 2,435,921.35	\$ 41.49	\$ 18,824.52	\$ (18,783.03)	\$ 9,554.90

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	Components of Revenues			Allocation of Revenues							
	Charges	Grant Credit	Totals	Total		Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
		Applied to Billings		Revenues	Processing						
Member Charges:											
City of Amery:											
Monthly Billings											
January	\$ 6,373.33	\$ -	\$ 6,373.33	\$ 6,373.33	\$ 3,171.06	\$ 803.96	\$ -	\$ 125.00	\$ 2,037.93	\$ 235.38	\$ -
February	8,733.97	-	8,733.97	8,733.97	4,877.48	1,236.59	-	125.00	2,471.31	23.59	-
March	5,435.14	-	5,435.14	5,435.14	2,864.13	726.14	-	125.00	1,593.39	126.48	-
April	8,796.22	-	8,796.22	8,796.22	4,226.76	1,071.61	-	125.00	3,372.85	-	-
May	8,432.46	-	8,432.46	8,432.46	4,653.37	1,179.77	-	125.00	2,474.32	-	-
June	7,110.28	-	7,110.28	7,110.28	3,709.72	940.53	-	125.00	2,335.03	-	-
July	9,550.09	-	9,550.09	9,550.09	4,273.35	1,083.42	-	125.00	4,068.32	-	-
August	10,161.67	-	10,161.67	10,161.67	5,214.87	1,322.13	-	125.00	3,499.67	-	-
September	10,819.56	-	10,819.56	10,819.56	5,495.31	1,393.23	-	125.00	3,806.02	-	-
October	12,366.85	-	12,366.85	12,366.85	6,543.71	1,659.03	-	125.00	4,039.11	-	-
November	7,403.20	-	7,403.20	7,403.20	3,298.04	836.15	-	125.00	2,897.94	246.07	-
December	11,015.65	-	11,015.65	11,015.65	5,915.83	1,499.84	-	125.00	3,474.98	-	-
Subtotal	106,198.42	-	106,198.42	106,198.42	54,243.63	13,752.40	-	1,500.00	36,070.87	631.52	-
Final Adjustment	(836.69)	-	(836.69)	(836.69)	(836.69)	-	-	-	-	-	-
	105,361.73	-	105,361.73	105,361.73	53,406.94	13,752.40	-	1,500.00	36,070.87	631.52	-
Village of Baldwin:											
Monthly Billings											
January	\$ 9,443.90	\$ -	\$ 9,443.90	\$ 9,443.90	\$ 5,505.36	\$ 1,395.78	\$ -	\$ 125.00	\$ 2,417.76	\$ -	\$ -
February	5,908.70	-	5,908.70	5,908.70	3,074.84	779.57	-	125.00	1,895.81	33.48	-
March	6,926.45	-	6,926.45	6,926.45	3,831.22	971.33	-	125.00	1,956.79	42.11	-
April	8,860.97	-	8,860.97	8,860.97	4,754.46	1,205.40	-	125.00	2,758.82	17.29	-
May	11,224.93	-	11,224.93	11,224.93	6,008.70	1,523.39	-	125.00	3,565.56	2.28	-
June	9,306.43	-	9,306.43	9,306.43	5,016.64	1,271.87	-	125.00	2,892.92	-	-
July	7,767.11	-	7,767.11	7,767.11	4,153.38	1,053.01	-	125.00	2,435.72	-	-
August	9,197.68	-	9,197.68	9,197.68	4,800.14	1,216.98	-	125.00	3,055.56	-	-
September	6,163.76	-	6,163.76	6,163.76	3,077.58	780.26	-	125.00	2,180.92	-	-
October	7,826.21	-	7,826.21	7,826.21	3,997.48	1,013.48	-	125.00	2,690.25	-	-
November	7,106.17	-	7,106.17	7,106.17	3,804.42	964.54	-	125.00	2,212.21	-	-
December	8,113.44	-	8,113.44	8,113.44	4,108.92	1,041.74	-	125.00	2,837.78	-	-
Subtotal	97,845.75	-	97,845.75	97,845.75	52,133.14	13,217.35	-	1,500.00	30,900.10	95.16	-
Final Adjustment	(827.31)	-	(827.31)	(827.31)	(827.31)	-	-	-	-	-	-
	97,018.44	-	97,018.44	97,018.44	51,305.83	13,217.35	-	1,500.00	30,900.10	95.16	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
 YEAR ENDED DECEMBER 31, 2019**

	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
Member Charges: (Continued)											
Village of Ellsworth:											
Monthly Billings											
January	\$ 7,396.60	\$ -	\$ 7,396.60	\$ 7,396.60	\$ 3,608.02	\$ 914.74	\$ -	\$ 125.00	\$ 2,748.84	\$ -	\$ -
February	5,827.47	-	5,827.47	5,827.47	2,592.21	657.20	-	125.00	2,453.06	-	-
March	5,883.80	-	5,883.80	5,883.80	2,675.64	678.36	-	125.00	2,404.80	-	-
April	8,268.60	-	8,268.60	8,268.60	3,702.11	938.60	-	125.00	3,502.89	-	-
May	6,867.31	-	6,867.31	6,867.31	3,151.27	798.94	-	125.00	2,792.10	-	-
June	12,224.68	-	12,224.68	12,224.68	5,465.47	1,385.66	-	125.00	5,248.55	-	-
July	4,650.03	-	4,650.03	4,650.03	2,120.84	537.70	-	125.00	1,866.49	-	-
August	6,224.48	-	6,224.48	6,224.48	2,776.43	703.91	-	125.00	2,619.14	-	-
September	5,802.62	-	5,802.62	5,802.62	2,552.01	647.01	-	125.00	2,478.60	-	-
October	6,982.42	-	6,982.42	6,982.42	3,215.52	815.23	-	125.00	2,826.67	-	-
November	3,764.65	-	3,764.65	3,764.65	1,613.24	409.01	-	125.00	1,617.40	-	-
December	9,379.67	-	9,379.67	9,379.67	4,203.62	1,065.75	-	125.00	3,985.30	-	-
Subtotal	83,272.33	-	83,272.33	83,272.33	37,676.38	9,552.11	-	1,500.00	34,543.84	-	-
Final Adjustment	(154.19)	-	(154.19)	(154.19)	(154.19)	-	-	-	-	-	-
	83,118.14	-	83,118.14	83,118.14	37,522.19	9,552.11	-	1,500.00	34,543.84	-	-
City of Hudson:											
Monthly Billings											
January	\$ 24,406.03	\$ -	\$ 24,406.03	\$ 24,406.03	\$ 13,108.73	\$ 3,323.46	\$ -	\$ 125.00	\$ 7,848.84	\$ -	\$ -
February	34,749.57	-	34,749.57	34,749.57	18,569.02	4,707.81	-	125.00	11,136.24	211.50	-
March	32,686.68	-	32,686.68	32,686.68	18,071.47	4,581.67	-	125.00	9,710.05	198.49	-
April	51,212.21	-	51,212.21	51,212.21	26,680.59	6,764.34	-	125.00	17,625.80	16.48	-
May	39,891.05	-	39,891.05	39,891.05	21,039.73	5,334.21	-	125.00	13,380.94	11.17	-
June	30,934.20	-	30,934.20	30,934.20	15,946.67	4,042.96	-	125.00	10,819.57	-	-
July	36,739.59	-	36,739.59	36,739.59	18,974.31	4,810.56	-	125.00	12,791.66	38.06	-
August	29,431.87	-	29,431.87	29,431.87	15,977.72	4,050.84	-	125.00	9,253.03	25.28	-
September	29,046.11	-	29,046.11	29,046.11	16,032.53	4,064.73	-	125.00	8,712.26	111.59	-
October	35,888.12	-	35,888.12	35,888.12	20,461.79	5,187.69	-	125.00	9,994.51	119.13	-
November	29,709.88	-	29,709.88	29,709.88	16,620.22	4,213.73	-	125.00	8,731.50	19.43	-
December	36,352.82	-	36,352.82	36,352.82	20,421.29	5,177.42	-	125.00	10,447.50	181.61	-
Subtotal	411,048.13	-	411,048.13	411,048.13	221,904.07	56,259.42	-	1,500.00	130,451.90	932.74	-
Final Adjustment	(3,249.57)	-	(3,249.57)	(3,249.57)	(3,249.57)	-	-	-	-	-	-
	407,798.56	-	407,798.56	407,798.56	218,654.50	56,259.42	-	1,500.00	130,451.90	932.74	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)
YEAR ENDED DECEMBER 31, 2019**

	Components of Revenues			Allocation of Revenues								
	Charges	Grant Credit		Total Revenues	Processing	Replacement	Debt Service	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation	
		Applied to Billings	Totals									
Member Charges: (Continued)												
City of New Richmond:												
Monthly Billings												
January	\$ 35,384.14	\$ -	\$ 35,384.14	\$ 35,384.14	\$ 21,357.63	\$ 5,414.81	\$ -	\$ 125.00	\$ 8,486.70	\$ -	\$ -	
February	31,515.66	-	31,515.66	31,515.66	18,496.85	4,689.51	-	125.00	8,159.03	45.27	-	
March	26,768.90	-	26,768.90	26,768.90	15,955.19	4,045.13	-	125.00	6,619.92	23.66	-	
April	30,985.81	-	30,985.81	30,985.81	17,526.72	4,443.55	-	125.00	8,866.73	23.81	-	
May	37,639.26	-	37,639.26	37,639.26	21,240.09	5,385.01	-	125.00	10,885.50	3.66	-	
June	32,603.77	-	32,603.77	32,603.77	17,694.50	4,486.09	-	125.00	10,298.18	-	-	
July	34,289.85	-	34,289.85	34,289.85	17,290.73	4,383.72	-	125.00	12,475.93	14.47	-	
August	28,802.28	-	28,802.28	28,802.28	14,302.67	3,626.16	-	125.00	10,719.10	29.35	-	
September	31,244.55	-	31,244.55	31,244.55	16,428.38	4,165.09	-	125.00	10,408.82	117.26	-	
October	29,650.29	-	29,650.29	29,650.29	15,210.08	3,856.22	-	125.00	10,369.07	89.92	-	
November	26,876.54	-	26,876.54	26,876.54	14,207.67	3,602.07	-	125.00	8,839.42	102.38	-	
December	39,022.29	-	39,022.29	39,022.29	21,407.87	5,427.55	-	125.00	12,001.23	60.64	-	
Subtotal	384,783.34	-	384,783.34	384,783.34	211,118.38	53,524.91	-	1,500.00	118,129.63	510.42	-	
Final Adjustment	(3,035.71)	-	(3,035.71)	(3,035.71)	(3,035.71)	-	-	-	-	-	-	
	381,747.63	-	381,747.63	381,747.63	208,082.67	53,524.91	-	1,500.00	118,129.63	510.42	-	
Village of Osceola:												
Monthly Billings												
January	\$ 9,502.21	\$ -	\$ 9,502.21	\$ 9,502.21	\$ 4,697.22	\$ 1,190.89	\$ -	\$ 125.00	\$ 3,489.10	\$ -	\$ -	
February	12,811.30	-	12,811.30	12,811.30	6,447.48	1,634.63	-	125.00	4,531.40	72.79	-	
March	9,810.12	-	9,810.12	9,810.12	4,794.96	1,215.67	-	125.00	3,627.92	46.57	-	
April	12,135.28	-	12,135.28	12,135.28	5,185.94	1,314.79	-	125.00	5,509.55	-	-	
May	12,712.52	-	12,712.52	12,712.52	5,630.21	1,427.43	-	125.00	5,529.88	-	-	
June	12,235.31	-	12,235.31	12,235.31	5,276.07	1,337.64	-	125.00	5,496.60	-	-	
July	13,384.38	-	13,384.38	13,384.38	5,871.06	1,488.49	-	125.00	5,899.83	-	-	
August	14,558.40	-	14,558.40	14,558.40	6,635.97	1,682.42	-	125.00	6,115.01	-	-	
September	13,739.91	-	13,739.91	13,739.91	6,846.68	1,735.84	-	125.00	5,032.39	-	-	
October	14,908.41	-	14,908.41	14,908.41	7,741.61	1,962.73	-	125.00	5,079.07	-	-	
November	9,962.92	-	9,962.92	9,962.92	4,692.04	1,189.57	-	125.00	3,956.31	-	-	
December	10,259.46	-	10,259.46	10,259.46	4,235.60	1,073.85	-	125.00	4,825.01	-	-	
Subtotal	146,020.22	-	146,020.22	146,020.22	68,054.84	17,253.95	-	1,500.00	59,092.07	119.36	-	
Final Adjustment	(951.64)	-	(951.64)	(951.64)	(951.64)	-	-	-	-	-	-	
	145,068.58	-	145,068.58	145,068.58	67,103.20	17,253.95	-	1,500.00	59,092.07	119.36	-	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	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
Member Charges: (Continued)											
City of Prescott:											
Monthly Billings											
January	\$ 6,241.51	\$ -	\$ 6,241.51	\$ 6,241.51	\$ 3,312.66	\$ 839.86	\$ -	\$ 125.00	\$ 1,963.99	\$ -	\$ -
February	9,473.81	-	9,473.81	9,473.81	5,481.61	1,389.75	-	125.00	2,425.84	51.61	-
March	9,542.82	-	9,542.82	9,542.82	5,341.23	1,354.17	-	125.00	2,679.17	43.25	-
April	10,851.42	-	10,851.42	10,851.42	5,920.70	1,501.08	-	125.00	3,304.64	-	-
May	9,102.70	-	9,102.70	9,102.70	5,174.98	1,312.01	-	125.00	2,490.71	-	-
June	5,871.41	-	5,871.41	5,871.41	3,466.73	878.92	-	125.00	1,400.76	-	-
July	4,919.01	-	4,919.01	4,919.01	2,717.36	688.93	-	125.00	1,387.72	-	-
August	4,635.04	-	4,635.04	4,635.04	2,706.09	686.08	-	125.00	1,117.87	-	-
September	5,094.40	-	5,094.40	5,094.40	2,895.80	734.17	-	125.00	1,339.43	-	-
October	7,537.44	-	7,537.44	7,537.44	4,168.00	1,056.71	-	125.00	2,115.48	72.25	-
November	6,757.76	-	6,757.76	6,757.76	3,695.72	936.98	-	125.00	2,000.06	-	-
December	9,201.73	-	9,201.73	9,201.73	5,494.70	1,393.07	-	125.00	2,188.96	-	-
Subtotal	89,229.05	-	89,229.05	89,229.05	50,375.58	12,771.73	-	1,500.00	24,414.63	167.11	-
Final Adjustment	(758.17)	-	(758.17)	(758.17)	(758.17)	-	-	-	-	-	-
	88,470.88	-	88,470.88	88,470.88	49,617.41	12,771.73	-	1,500.00	24,414.63	167.11	-
City of River Falls:											
Monthly Billings											
January	\$ 23,578.75	\$ -	\$ 23,578.75	\$ 23,578.75	\$ 14,105.35	\$ 3,576.14	\$ -	\$ 125.00	\$ 5,772.26	\$ -	\$ -
February	24,173.05	-	24,173.05	24,173.05	14,182.39	3,595.67	-	125.00	6,112.84	157.15	-
March	30,887.88	-	30,887.88	30,887.88	18,117.45	4,593.32	-	125.00	7,860.90	191.21	-
April	41,449.76	-	41,449.76	41,449.76	24,029.92	6,092.32	-	125.00	11,202.52	-	-
May	37,070.32	-	37,070.32	37,070.32	21,470.60	5,443.45	-	125.00	10,031.27	-	-
June	33,952.47	-	33,952.47	33,952.47	19,069.01	4,834.57	-	125.00	9,923.89	-	-
July	35,592.48	-	35,592.48	35,592.48	19,764.79	5,010.97	-	125.00	10,655.72	36.00	-
August	38,490.53	-	38,490.53	38,490.53	21,025.42	5,330.58	-	125.00	12,009.53	-	-
September	34,773.55	-	34,773.55	34,773.55	18,862.86	4,782.31	-	125.00	11,003.38	-	-
October	41,034.64	-	41,034.64	41,034.64	22,683.12	5,750.86	-	125.00	12,475.66	-	-
November	31,459.62	-	31,459.62	31,459.62	17,513.01	4,440.08	-	125.00	9,381.53	-	-
December	38,214.15	-	38,214.15	38,214.15	21,283.03	5,395.89	-	125.00	11,410.23	-	-
Subtotal	410,677.20	-	410,677.20	410,677.20	232,106.95	58,846.16	-	1,500.00	117,839.73	384.36	-
Final Adjustment	(3,360.51)	-	(3,360.51)	(3,360.51)	(3,360.51)	-	-	-	-	-	-
	407,316.69	-	407,316.69	407,316.69	228,746.44	58,846.16	-	1,500.00	117,839.73	384.36	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	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	\$ 3,065.65	\$ -	\$ 3,065.65	\$ 3,065.65	\$ 1,777.67	\$ 450.69	\$ -	\$ 125.00	\$ 712.29	\$ -	\$ -	
February	4,409.17	-	4,409.17	4,409.17	2,425.95	615.05	-	125.00	1,234.36	8.81	-	
March	3,362.97	-	3,362.97	3,362.97	1,760.92	446.45	-	125.00	1,023.41	7.19	-	
April	2,681.71	-	2,681.71	2,681.71	1,149.79	291.51	-	125.00	1,115.41	-	-	
May	2,469.63	-	2,469.63	2,469.63	1,182.98	299.92	-	125.00	861.73	-	-	
June	3,333.84	-	3,333.84	3,333.84	1,608.06	407.69	-	125.00	1,193.09	-	-	
July	4,034.53	-	4,034.53	4,034.53	1,973.46	500.33	-	125.00	1,435.74	-	-	
August	3,234.95	-	3,234.95	3,234.95	1,538.33	390.01	-	125.00	1,181.61	-	-	
September	3,268.90	-	3,268.90	3,268.90	1,584.62	401.75	-	125.00	1,157.53	-	-	
October	4,583.42	-	4,583.42	4,583.42	2,444.83	619.84	-	125.00	1,384.64	9.11	-	
November	2,511.99	-	2,511.99	2,511.99	1,252.71	317.60	-	125.00	570.61	246.07	-	
December	1,780.92	-	1,780.92	1,780.92	904.67	229.36	-	125.00	375.01	146.88	-	
Subtotal	38,737.68	-	38,737.68	38,737.68	19,603.99	4,970.20	-	1,500.00	12,245.43	418.06	-	
Final Adjustment	(346.62)	-	(346.62)	(346.62)	(346.62)	-	-	-	-	-	-	
	38,391.06	-	38,391.06	38,391.06	19,257.37	4,970.20	-	1,500.00	12,245.43	418.06	-	
Village of Somerset:												
Monthly Billings												
January	\$ 8,051.94	\$ -	\$ 8,051.94	\$ 8,051.94	\$ 3,755.09	\$ 952.03	\$ -	\$ 125.00	\$ 3,219.82	\$ -	\$ -	
February	9,364.79	-	9,364.79	9,364.79	4,322.07	1,095.78	-	125.00	3,776.51	45.43	-	
March	8,288.59	-	8,288.59	8,288.59	3,826.35	970.10	-	125.00	3,302.44	64.70	-	
April	11,920.41	-	11,920.41	11,920.41	5,342.15	1,354.40	-	125.00	5,098.86	-	-	
May	10,655.07	-	10,655.07	10,655.07	4,598.25	1,165.80	-	125.00	4,766.02	-	-	
June	7,667.88	-	7,667.88	7,667.88	2,922.59	740.97	-	125.00	3,879.32	-	-	
July	8,931.86	-	8,931.86	8,931.86	3,509.97	889.88	-	125.00	4,407.01	-	-	
August	9,047.90	-	9,047.90	9,047.90	3,602.54	913.35	-	125.00	4,407.01	-	-	
September	8,982.74	-	8,982.74	8,982.74	3,550.77	900.23	-	125.00	4,406.74	-	-	
October	10,261.71	-	10,261.71	10,261.71	3,926.53	995.49	-	125.00	5,214.69	-	-	
November	8,443.83	-	8,443.83	8,443.83	3,133.91	794.54	-	125.00	4,390.38	-	-	
December	11,996.92	-	11,996.92	11,996.92	4,561.41	1,156.46	-	125.00	6,154.05	-	-	
Subtotal	113,613.64	-	113,613.64	113,613.64	47,051.63	11,929.03	-	1,500.00	53,022.85	110.13	-	
Final Adjustment	(734.06)	-	(734.06)	(734.06)	(734.06)	-	-	-	-	-	-	
	112,879.58	-	112,879.58	112,879.58	46,317.57	11,929.03	-	1,500.00	53,022.85	110.13	-	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	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
Member Charges: (Continued)											
Village of Spring Valley:											
Monthly Billings											
January	\$ 2,423.80	\$ -	\$ 2,423.80	\$ 2,423.80	\$ 1,055.40	\$ 267.58	\$ -	\$ 125.00	\$ 975.82	\$ -	\$ -
February	4,608.77	-	4,608.77	4,608.77	1,733.21	439.42	-	125.00	2,070.23	240.91	-
March	4,258.71	-	4,258.71	4,258.71	1,696.67	430.16	-	125.00	1,929.22	77.66	-
April	4,753.59	-	4,753.59	4,753.59	2,153.42	545.96	-	125.00	1,929.21	-	-
May	2,981.76	-	2,981.76	2,981.76	1,384.56	351.03	-	125.00	1,121.17	-	-
June	2,946.00	-	2,946.00	2,946.00	1,308.74	331.81	-	125.00	1,180.45	-	-
July	3,910.20	-	3,910.20	3,910.20	1,898.86	481.42	-	125.00	1,404.92	-	-
August	3,214.73	-	3,214.73	3,214.73	1,556.30	394.57	-	125.00	1,138.86	-	-
September	3,681.65	-	3,681.65	3,681.65	1,726.52	437.72	-	125.00	1,392.41	-	-
October	3,192.37	-	3,192.37	3,192.37	1,564.22	396.58	-	125.00	1,106.57	-	-
November	3,009.64	-	3,009.64	3,009.64	1,387.91	351.88	-	125.00	1,144.85	-	-
December	2,931.81	-	2,931.81	2,931.81	1,323.05	335.43	-	125.00	1,148.33	-	-
Subtotal	41,913.03	-	41,913.03	41,913.03	18,788.86	4,763.56	-	1,500.00	16,542.04	318.57	-
Final Adjustment	(329.10)	-	(329.10)	(329.10)	(329.10)	-	-	-	-	-	-
	41,583.93	-	41,583.93	41,583.93	18,459.76	4,763.56	-	1,500.00	16,542.04	318.57	-
Total Members:											
Quarterly Billings	1,923,338.79	-	1,923,338.79	1,923,338.79	1,013,057.45	256,840.82	-	16,500.00	633,253.09	3,687.43	-
Final Adjustment	(14,583.57)	-	(14,583.57)	(14,583.57)	(14,583.57)	-	-	-	-	-	-
	1,908,755.22	-	1,908,755.22	1,908,755.22	998,473.88	256,840.82	-	16,500.00	633,253.09	3,687.43	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	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:												
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	817.74	-	817.74	817.74	340.54	86.28	-	125.00	265.92	-	-	
May	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-	
June	945.77	-	945.77	945.77	442.64	112.15	-	125.00	265.98	-	-	
July	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-	
August	915.27	-	915.27	915.27	418.31	105.98	-	125.00	265.98	-	-	
September	887.80	-	887.80	887.80	396.39	100.43	-	125.00	265.98	-	-	
October	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-	
November	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-	
December	856.92	-	856.92	856.92	371.04	94.00	-	125.00	266.88	-	-	
Subtotal	5,298.50	-	5,298.50	5,298.50	1,968.92	498.84	-	1,500.00	1,330.74	-	-	
Final Adjustment	(29.88)	-	(29.88)	(29.88)	(29.88)	-	-	-	-	-	-	
	5,268.62	-	5,268.62	5,268.62	1,939.04	498.84	-	1,500.00	1,330.74	-	-	
Village of Eleva-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	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-	
May	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-	
June	4,990.35	-	4,990.35	4,990.35	2,940.54	745.00	-	125.00	1,179.81	-	-	
July	4,642.70	-	4,642.70	4,642.70	2,619.52	663.67	-	125.00	1,234.51	-	-	
August	4,560.48	-	4,560.48	4,560.48	2,639.73	668.79	-	125.00	1,126.96	-	-	
September	4,742.84	-	4,742.84	4,742.84	2,773.35	702.65	-	125.00	1,141.84	-	-	
October	4,338.90	-	4,338.90	4,338.90	2,150.84	544.93	-	125.00	1,518.13	-	-	
November	3,061.10	-	3,061.10	3,061.10	1,410.48	357.36	-	125.00	1,168.26	-	-	
December	2,972.07	-	2,972.07	2,972.07	1,579.73	400.23	-	125.00	867.11	-	-	
Subtotal	29,933.44	-	29,933.44	29,933.44	16,114.19	4,082.63	-	1,500.00	8,236.62	-	-	
Final Adjustment	(244.57)	-	(244.57)	(244.57)	(244.57)	-	-	-	-	-	-	
	29,688.87	-	29,688.87	29,688.87	15,869.62	4,082.63	-	1,500.00	8,236.62	-	-	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	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 Hammond:											
Monthly Billings											
January	\$ 2,910.16	\$ -	\$ 2,910.16	\$ 2,910.16	\$ 1,445.43	\$ 366.21	\$ -	\$ 125.00	\$ 973.52	\$ -	\$ -
February	2,750.07	-	2,750.07	2,750.07	1,319.01	334.18	-	125.00	971.88	-	-
March	3,222.96	-	3,222.96	3,222.96	1,689.70	428.10	-	125.00	980.16	-	-
April	2,634.03	-	2,634.03	2,634.03	940.78	238.35	-	125.00	1,329.90	-	-
May	2,748.50	-	2,748.50	2,748.50	1,244.32	315.26	-	125.00	1,063.92	-	-
June	3,834.03	-	3,834.03	3,834.03	2,110.42	534.69	-	125.00	1,063.92	-	-
July	4,683.56	-	4,683.56	4,683.56	2,576.01	652.65	-	125.00	1,329.90	-	-
August	2,836.09	-	2,836.09	2,836.09	1,314.21	332.96	-	125.00	1,063.92	-	-
September	463.55	-	463.55	463.55	57.90	14.67	-	125.00	265.98	-	-
October	3,217.16	-	3,217.16	3,217.16	1,406.03	356.23	-	125.00	1,329.90	-	-
November	3,016.96	-	3,016.96	3,016.96	1,457.08	369.16	-	125.00	1,065.72	-	-
December	2,431.55	-	2,431.55	2,431.55	1,201.50	304.41	-	125.00	800.64	-	-
Subtotal	34,748.62	-	34,748.62	34,748.62	16,762.39	4,246.87	-	1,500.00	12,239.36	-	-
Final Adjustment	(254.43)	-	(254.43)	(254.43)	(254.43)	-	-	-	-	-	-
	34,494.19	-	34,494.19	34,494.19	16,507.96	4,246.87	-	1,500.00	12,239.36	-	-
City of Lake City:											
Monthly Billings											
January	\$ 16,418.26	\$ -	\$ 16,418.26	\$ 16,418.26	\$ 9,504.41	\$ 2,408.01	\$ -	\$ 125.00	\$ 4,380.84	\$ -	\$ -
February	15,569.25	-	15,569.25	15,569.25	8,832.91	2,237.88	-	125.00	4,373.46	-	-
March	14,803.68	-	14,803.68	14,803.68	8,387.88	2,125.12	-	125.00	4,165.68	-	-
April	14,092.17	-	14,092.17	14,092.17	7,536.17	1,909.34	-	125.00	4,521.66	-	-
May	18,843.71	-	18,843.71	18,843.71	10,053.94	2,547.23	-	125.00	6,117.54	-	-
June	19,210.85	-	19,210.85	19,210.85	10,346.86	2,621.45	-	125.00	6,117.54	-	-
July	17,418.66	-	17,418.66	17,418.66	9,765.81	2,474.23	-	125.00	5,053.62	-	-
August	15,115.68	-	15,115.68	15,115.68	8,565.00	2,170.00	-	125.00	4,255.68	-	-
September	17,354.76	-	17,354.76	17,354.76	10,139.25	2,568.85	-	125.00	4,521.66	-	-
October	17,561.23	-	17,561.23	17,561.23	9,879.56	2,503.05	-	125.00	5,053.62	-	-
November	15,477.57	-	15,477.57	15,477.57	8,847.99	2,241.70	-	125.00	4,262.88	-	-
December	17,834.89	-	17,834.89	17,834.89	10,297.19	2,608.86	-	125.00	4,803.84	-	-
Subtotal	199,700.71	-	199,700.71	199,700.71	112,156.97	28,415.72	-	1,500.00	57,628.02	-	-
Final Adjustment	(2,363.24)	-	(2,363.24)	(2,363.24)	(2,363.24)	-	-	-	-	-	-
	197,337.47	-	197,337.47	197,337.47	109,793.73	28,415.72	-	1,500.00	57,628.02	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	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)												
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	3,828.01	-	3,828.01	3,828.01	2,105.62	533.47	-	125.00	1,063.92	-	-	
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	5,588.91	-	5,588.91	5,588.91	3,086.14	781.89	-	125.00	1,595.88	-	-	
November	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-	
December	125.00	-	125.00	125.00	-	-	-	125.00	-	-	-	
Subtotal	10,666.92	-	10,666.92	10,666.92	5,191.76	1,315.36	-	1,500.00	2,659.80	-	-	
Final Adjustment	(79.22)	-	(79.22)	(79.22)	(79.22)	-	-	-	-	-	-	
	10,587.70	-	10,587.70	10,587.70	5,112.54	1,315.36	-	1,500.00	2,659.80	-	-	
City of Mondovi:												
Monthly Billings												
January	\$ 7,286.18	\$ -	\$ 7,286.18	\$ 7,286.18	\$ 3,695.28	\$ 936.22	\$ -	\$ 125.00	\$ 2,529.68	\$ -	\$ -	
February	5,542.60	-	5,542.60	5,542.60	2,771.63	702.21	-	125.00	1,943.76	-	-	
March	6,248.36	-	6,248.36	6,248.36	3,290.67	833.71	-	125.00	1,912.70	86.28	-	
April	8,102.31	-	8,102.31	8,102.31	4,454.83	1,128.66	-	125.00	2,393.82	-	-	
May	8,444.11	-	8,444.11	8,444.11	4,727.54	1,197.75	-	125.00	2,393.82	-	-	
June	7,744.19	-	7,744.19	7,744.19	4,169.10	1,056.27	-	125.00	2,393.82	-	-	
July	8,508.52	-	8,508.52	8,508.52	4,778.93	1,210.77	-	125.00	2,393.82	-	-	
August	8,493.50	-	8,493.50	8,493.50	4,766.94	1,207.74	-	125.00	2,393.82	-	-	
September	8,950.71	-	8,950.71	8,950.71	4,241.05	1,074.50	-	125.00	2,393.82	736.08	380.26	
October	8,408.47	-	8,408.47	8,408.47	4,699.10	1,190.55	-	125.00	2,393.82	-	-	
November	7,066.15	-	7,066.15	7,066.15	3,837.46	972.25	-	125.00	2,131.44	-	-	
December	7,854.91	-	7,854.91	7,854.91	4,250.98	1,077.01	-	125.00	2,401.92	-	-	
Subtotal	92,650.01	-	92,650.01	92,650.01	49,683.51	12,587.64	-	1,500.00	27,676.24	822.36	380.26	
Final Adjustment	(754.09)	-	(754.09)	(754.09)	(754.09)	-	-	-	-	-	-	
	91,895.92	-	91,895.92	91,895.92	48,929.42	12,587.64	-	1,500.00	27,676.24	822.36	380.26	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	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	\$ 4,918.01	\$ -	\$ 4,918.01	\$ 4,918.01	\$ 2,076.50	\$ 526.09	\$ -	\$ 125.00	\$ 2,190.42	\$ -	\$ -	
February	4,552.77	-	4,552.77	4,552.77	1,788.03	453.01	-	125.00	2,186.73	-	-	
March	3,858.74	-	3,858.74	3,858.74	1,414.94	358.48	-	125.00	1,960.32	-	-	
April	5,185.58	-	5,185.58	5,185.58	1,915.48	485.30	-	125.00	2,659.80	-	-	
May	3,988.90	-	3,988.90	3,988.90	1,385.13	350.93	-	125.00	2,127.84	-	-	
June	4,079.93	-	4,079.93	4,079.93	1,457.76	369.33	-	125.00	2,127.84	-	-	
July	4,872.11	-	4,872.11	4,872.11	1,665.38	421.93	-	125.00	2,659.80	-	-	
August	4,572.89	-	4,572.89	4,572.89	1,851.07	468.98	-	125.00	2,127.84	-	-	
September	4,972.66	-	4,972.66	4,972.66	2,170.03	549.79	-	125.00	2,127.84	-	-	
October	5,677.23	-	5,677.23	5,677.23	2,307.75	584.68	-	125.00	2,659.80	-	-	
November	3,903.19	-	3,903.19	3,903.19	1,313.87	332.88	-	125.00	2,131.44	-	-	
December	4,028.51	-	4,028.51	4,028.51	1,623.92	411.43	-	125.00	1,868.16	-	-	
Subtotal	54,610.52	-	54,610.52	54,610.52	20,969.86	5,312.83	-	1,500.00	26,827.83	-	-	
Final Adjustment	(318.26)	-	(318.26)	(318.26)	(318.26)	-	-	-	-	-	-	
	54,292.26	-	54,292.26	54,292.26	20,651.60	5,312.83	-	1,500.00	26,827.83	-	-	
Village of Plum City:												
Monthly Billings												
January	\$ 2,563.97	\$ -	\$ 2,563.97	\$ 2,563.97	\$ 975.04	\$ 247.03	\$ -	\$ 125.00	\$ 1,216.90	\$ -	\$ -	
February	2,537.02	-	2,537.02	2,537.02	955.17	242.00	-	125.00	1,214.85	-	-	
March	2,631.96	-	2,631.96	2,631.96	1,022.66	259.10	-	125.00	1,225.20	-	-	
April	2,310.94	-	2,310.94	2,310.94	895.21	226.81	-	125.00	1,063.92	-	-	
May	3,111.30	-	3,111.30	3,111.30	968.87	245.47	-	125.00	1,329.90	-	442.06	
June	4,597.92	-	4,597.92	4,597.92	1,012.38	256.49	-	125.00	1,329.90	-	1,874.15	
July	3,325.02	-	3,325.02	3,325.02	856.16	216.91	-	125.00	1,329.90	-	797.05	
August	2,403.26	-	2,403.26	2,403.26	968.87	245.47	-	125.00	1,063.92	-	-	
September	3,254.17	-	3,254.17	3,254.17	1,030.88	261.18	-	125.00	1,063.92	773.19	-	
October	4,976.11	-	4,976.11	4,976.11	1,190.88	301.72	-	125.00	1,595.88	1,762.63	-	
November	2,856.27	-	2,856.27	2,856.27	350.48	88.80	-	125.00	1,065.72	-	1,226.27	
December	2,524.11	-	2,524.11	2,524.11	562.55	142.53	-	125.00	800.64	-	893.39	
Subtotal	37,092.05	-	37,092.05	37,092.05	10,789.15	2,733.51	-	1,500.00	14,300.65	2,535.82	5,232.92	
Final Adjustment	(163.75)	-	(163.75)	(163.75)	(163.75)	-	-	-	-	-	-	
	36,928.30	-	36,928.30	36,928.30	10,625.40	2,733.51	-	1,500.00	14,300.65	2,535.82	5,232.92	

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
YEAR ENDED DECEMBER 31, 2019**

	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)											
Travel Center of America:											
Monthly Billings											
January	\$ 1,653.72	\$ -	\$ 1,653.72	\$ 1,653.72	\$ 308.34	\$ 78.12	\$ -	\$ 125.00	\$ 486.76	\$ -	\$ 655.50
February	1,513.40	-	1,513.40	1,513.40	195.97	49.65	-	125.00	485.94	-	656.84
March	1,472.22	-	1,472.22	1,472.22	139.10	35.24	-	125.00	490.08	-	682.80
April	2,316.11	-	2,316.11	2,316.11	166.85	42.27	-	125.00	797.94	-	1,184.05
May	1,632.82	-	1,632.82	1,632.82	142.52	36.11	-	125.00	531.96	-	797.23
June	1,640.31	-	1,640.31	1,640.31	137.38	34.81	-	125.00	531.96	-	811.16
July	2,265.71	-	2,265.71	2,265.71	152.11	38.54	-	125.00	797.94	-	1,152.12
August	1,605.64	-	1,605.64	1,605.64	144.92	36.72	-	125.00	531.96	-	767.04
September	1,747.05	-	1,747.05	1,747.05	252.84	64.06	-	125.00	531.96	-	773.19
October	1,609.10	-	1,609.10	1,609.10	155.54	39.41	-	125.00	531.96	-	757.19
November	1,857.76	-	1,857.76	1,857.76	255.24	64.67	-	125.00	532.86	-	879.99
December	989.41	-	989.41	989.41	127.45	32.29	-	125.00	266.88	-	437.79
Subtotal	20,303.25	-	20,303.25	20,303.25	2,178.26	551.89	-	1,500.00	6,518.20	-	9,554.90
	20,269.74	-	20,269.74	20,269.74	2,144.75	551.89	-	1,500.00	6,518.20	-	9,554.90
City of West Concord:											
Monthly Billings											
January	\$ 1,200.97	\$ -	\$ 1,200.97	\$ 1,200.97	\$ 277.16	\$ 70.22	\$ -	\$ 125.00	\$ 728.59	\$ -	\$ -
February	1,817.41	-	1,817.41	1,817.41	755.78	191.48	-	125.00	745.15	-	-
March	2,004.58	-	2,004.58	2,004.58	901.72	228.46	-	125.00	661.60	87.80	-
April	2,352.50	-	2,352.50	2,352.50	937.35	237.48	-	125.00	1,052.67	-	-
May	6,184.06	-	6,184.06	6,184.06	3,241.34	821.21	-	125.00	1,996.51	-	-
June	4,374.17	-	4,374.17	4,374.17	2,049.43	519.24	-	125.00	1,680.50	-	-
July	2,728.73	-	2,728.73	2,728.73	1,030.20	261.01	-	125.00	1,312.52	-	-
August	916.10	-	916.10	916.10	365.90	92.70	-	125.00	332.50	-	-
September	1,976.06	-	1,976.06	1,976.06	945.23	239.48	-	125.00	666.35	-	-
October	2,625.19	-	2,625.19	2,625.19	1,169.98	296.42	-	125.00	1,033.79	-	-
November	874.40	-	874.40	874.40	331.64	84.02	-	125.00	333.74	-	-
December	524.37	-	524.37	524.37	46.59	11.80	-	125.00	340.98	-	-
Subtotal	27,578.54	-	27,578.54	27,578.54	12,052.32	3,053.52	-	1,500.00	10,884.90	87.80	-
Final Adjustment	41.49	-	41.49	41.49	41.49	-	-	-	-	-	-
	27,620.03	-	27,620.03	27,620.03	12,093.81	3,053.52	-	1,500.00	10,884.90	87.80	-
Total Non-Members											
Monthly Billings	\$ 512,582.56	\$ -	\$ 512,582.56	\$ 512,582.56	\$ 247,867.33	\$ 62,798.81	\$ -	\$ 15,000.00	\$ 168,302.36	\$ 3,445.98	\$ 15,168.08
Final Adjustment	(4,199.46)	-	(4,199.46)	(4,199.46)	(4,199.46)	-	-	-	-	-	-
	508,383.10	-	508,383.10	508,383.10	243,667.87	62,798.81	-	15,000.00	168,302.36	3,445.98	15,168.08
Total Charges:											
Monthly Billings	2,435,921.35	-	2,435,921.35	2,435,921.35	1,260,924.78	319,639.63	-	31,500.00	801,555.45	7,133.41	15,168.08
Final Adjustment	(18,783.03)	-	(18,783.03)	(18,783.03)	(18,783.03)	-	-	-	-	-	-
	\$ 2,417,138.32	\$ -	\$ 2,417,138.32	\$ 2,417,138.32	\$ 1,242,141.75	\$ 319,639.63	\$ -	\$ 31,500.00	\$ 801,555.45	\$ 7,133.41	\$ 15,168.08

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
 ELLSWORTH, WISCONSIN
 CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS
 YEAR ENDED DECEMBER 31, 2019**

	Totals	Amery	Baldwin	Ellsworth	Hudson	N. Richmond	Osceola	Prescott	River Falls	Roberts	Somerset	Sp. Valley
Pounds Processed:												
Amount	3,327,802	178,139	171,096	124,731	728,714	693,329	223,497	165,437	762,256	64,381	154,520	61,702
Percentage	100.00%	5.35%	5.14%	3.75%	21.90%	20.84%	6.72%	4.97%	22.91%	1.93%	4.64%	1.85%
Charge for Processing:												
Total Funding Requirements [1]	\$ 1,561,781.38											
Less Non-Member Billings [2]	<u>(306,466.68)</u>											
Recoverable from Members	1,255,314.70											
Less Billed to Date	<u>(1,269,898.27)</u>	<u>(67,996.03)</u>	<u>(65,350.49)</u>	<u>(47,228.49)</u>	<u>(278,163.49)</u>	<u>(264,643.29)</u>	<u>(85,308.79)</u>	<u>(63,147.31)</u>	<u>(290,953.11)</u>	<u>(24,574.19)</u>	<u>(58,980.66)</u>	<u>(23,552.42)</u>
Final Adjustment	(14,583.57)	(836.69)	(827.31)	(154.19)	(3,249.57)	(3,035.71)	(951.64)	(758.17)	(3,360.51)	(346.62)	(734.06)	(329.10)
Charge for Transportation:												
Total Transportation Charges per Hauler	636,940.52	36,702.39	30,995.26	34,543.84	131,384.64	118,640.05	59,211.43	24,581.74	118,224.09	12,663.49	53,132.98	16,860.61
Less Billed Members to Date	<u>(636,940.52)</u>	<u>(36,702.39)</u>	<u>(30,995.26)</u>	<u>(34,543.84)</u>	<u>(131,384.64)</u>	<u>(118,640.05)</u>	<u>(59,211.43)</u>	<u>(24,581.74)</u>	<u>(118,224.09)</u>	<u>(12,663.49)</u>	<u>(53,132.98)</u>	<u>(16,860.61)</u>
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Total Final Billing Adjustment for Members	<u>\$ (14,583.57)</u>	<u>\$ (836.69)</u>	<u>\$ (827.31)</u>	<u>\$ (154.19)</u>	<u>\$ (3,249.57)</u>	<u>\$ (3,035.71)</u>	<u>\$ (951.64)</u>	<u>\$ (758.17)</u>	<u>\$ (3,360.51)</u>	<u>\$ (346.62)</u>	<u>\$ (734.06)</u>	<u>\$ (329.10)</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, 2019**

	Downsville San. Dist.	Eleva/Strum	Hammond	Lake City	Mazeppa	Mondovi	Pepin	Plum City	Travel Center	West Concord	Totals
Total Pounds Processed	5,747	47,035	48,927	325,812	15,153	145,019	61,208	31,492	6,357	35,708	722,458
Charge for Processing:											
Charged Rate per Pound [1]	\$0.4242										
Total Charge Based on Above Pounds	\$ 2,437.88	\$ 19,952.25	\$ 20,754.83	\$ 138,209.45	\$ 6,427.90	\$ 61,517.06	\$ 25,964.43	\$ 13,358.91	\$ 2,696.64	\$ 15,147.33	\$ 306,466.68
Less Billed to Date	(2,467.76)	(20,196.82)	(21,009.26)	(140,572.69)	(6,507.12)	(62,271.15)	(26,282.69)	(13,522.66)	(2,730.15)	(15,105.84)	(310,666.14)
Final Adjustment	(29.88)	(244.57)	(254.43)	(2,363.24)	(79.22)	(754.09)	(318.26)	(163.75)	(33.51)	41.49	(4,199.46)
Other Adjustments:											
Total Transportation Charges for Non-Members	1,330.74	8,236.62	12,239.36	57,628.02	2,659.80	28,498.60	26,827.83	16,836.47	6,518.20	10,972.70	171,748.34
Less Billed to Date	(1,330.74)	(8,236.62)	(12,239.36)	(57,628.02)	(2,659.80)	(28,498.60)	(26,827.83)	(16,836.47)	(6,518.20)	(10,972.70)	(171,748.34)
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-
Total Adjustments to Non-Member Billings	\$ (29.88)	\$ (244.57)	\$ (254.43)	\$ (2,363.24)	\$ (79.22)	\$ (754.09)	\$ (318.26)	\$ (163.75)	\$ (33.51)	\$ 41.49	\$ (4,199.46)

[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	\$0.3856
Charged Rate - Actual Rate at 110%	\$0.4242
Debt Service Rate Equal to Total Debt Service Requirements Divided by Pounds Processed by Members:	
Total Debt Service Requirements - see Schedule C-5	\$ -
Total Pounds Processed by Members - see Schedule C-3	3,327,802
Charged Rate	\$0.0000

[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, 2019**

	Totals	Allocation for Recovery			Totals	
		Processing/ Replacement	Debt Service	Member Transportation		Non-Member Transportation
Operating Fund Expenditures	\$ 2,122,531.22	\$ 1,313,842.36	\$ -	\$ 636,940.52	\$ 171,748.34	\$ 2,122,531.22
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	-	-	-	-	-	-
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:	-	-	-	-	-	-
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	566.66	(566.66)	-	-	-	(566.66)
Debt Service Fund	-	-	-	-	-	-
Centrate Hauling/Transportation	15,168.08	(15,168.08)	-	-	-	(15,168.08)
Other/Miscellaneous	4,826.24	(4,826.24)	-	-	-	(4,826.24)
Net Funding Requirements for Billing Period		\$ 1,561,781.38	\$ -	\$ 636,940.52	\$ 171,748.34	\$ 2,370,470.24
Net Funding Requirements for Billing Period		\$ 1,561,781.38	\$ -	\$ 636,940.52	\$ 171,748.34	\$ 2,370,470.24
Billings Prior to Final Adjustment: [1]						
Members:						
Processing/Replacement	\$ 1,269,898.27	1,269,898.27	-	-	-	1,269,898.27
Debt Service	-	-	-	-	-	-
Transportation	636,940.52	-	-	636,940.52	-	636,940.52
Total Member Billings		1,269,898.27	-	636,940.52	-	1,906,838.79
Non-Member Billings:						
Processing/Replacement	310,666.14	310,666.14	-	-	-	310,666.14
Debt Service	-	-	-	-	-	-
Transportation	171,748.34	-	-	-	171,748.34	171,748.34
Total Non-Member Billings		310,666.14	-	-	171,748.34	482,414.48
Total Billings to Date		1,580,564.41	-	636,940.52	171,748.34	2,389,253.27
Net Amount to be Recovered (Refunded) through Final Adjustments		\$ (18,783.03)	\$ -	\$ -	\$ -	\$ (18,783.03)

[1] See Schedule C-2

OTHER SCHEDULE

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY
ELLSWORTH, WISCONSIN
DETAIL OF MEMBER AND NON-MEMBER USAGES
YEARS ENDED DECEMBER 31, 2019 AND 2018
(UNAUDITED)**

	Year Ended December 31, 2019						Year Ended December 31, 2018					
	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	178,139	4.40%	5.35%	832,538	4.47%	5.67%	202,014	5.03%	6.10%	830,929	4.39%	5.69%
Baldwin	171,096	4.22%	5.14%	718,273	3.86%	4.89%	201,717	5.02%	6.09%	906,632	4.79%	6.21%
Ellsworth	124,731	3.08%	3.75%	806,728	4.34%	5.49%	138,685	3.45%	4.19%	804,644	4.25%	5.51%
Hudson	728,714	17.99%	21.90%	3,028,470	16.27%	20.62%	661,397	16.47%	19.98%	2,588,922	13.68%	17.73%
New Richmond	693,329	17.12%	20.84%	2,741,198	14.73%	18.66%	615,000	15.32%	18.57%	2,608,460	13.78%	17.87%
Osceola	223,497	5.52%	6.72%	1,370,914	7.37%	9.33%	244,199	6.08%	7.38%	1,526,830	8.07%	10.46%
Prescott	165,437	4.08%	4.97%	573,086	3.08%	3.90%	216,901	5.40%	6.55%	798,374	4.22%	5.47%
River Falls	762,256	18.82%	22.91%	2,716,573	14.60%	18.49%	739,744	18.42%	22.35%	2,502,997	13.22%	17.14%
Roberts	64,381	1.59%	1.93%	285,654	1.54%	1.95%	73,019	1.82%	2.21%	276,837	1.46%	1.91%
Somerset	154,520	3.82%	4.64%	1,228,214	6.60%	8.36%	157,811	3.93%	4.77%	1,350,952	7.14%	9.25%
Spring Valley	61,702	1.52%	1.85%	388,057	2.09%	2.64%	59,881	1.49%	1.81%	403,567	2.13%	2.76%
Total Members	<u>3,327,802</u>	<u>82.16%</u>	<u>100.00%</u>	<u>14,689,705</u>	<u>78.95%</u>	<u>100.00%</u>	<u>3,310,368</u>	<u>82.43%</u>	<u>100.00%</u>	<u>14,599,144</u>	<u>77.13%</u>	<u>100.00%</u>
Non-Members:												
Downsville San. Dist.	5,747	0.14%		32,180	0.17%		5,592	0.14%		18,926	0.10%	
Eleva/Strum	47,035	1.16%		176,503	0.95%		17,805	0.44%		186,327	0.98%	
Hammond	48,927	1.21%		287,956	1.55%		46,684	1.16%		286,942	1.52%	
Lake City	325,812	8.05%		1,340,002	7.19%		333,439	8.32%		1,400,888	7.40%	
Mazeppa	15,153	0.37%		63,365	0.34%		14,068	0.35%		62,617	0.33%	
Mondovi	145,019	3.58%		670,145	3.60%		139,248	3.47%		765,097	4.04%	
Pepin	61,208	1.51%		646,380	3.47%		77,995	1.94%		790,454	4.18%	
Plum City	31,492	0.78%		347,351	1.87%		32,405	0.81%		387,090	2.05%	
Travel Center	6,357	0.16%		158,722	0.85%		7,323	0.18%		199,364	1.05%	
West Concord	35,708	0.88%		196,570	1.06%		30,546	0.76%		231,406	1.22%	
Total Non-Members	<u>722,458</u>	<u>17.84%</u>		<u>3,919,174</u>	<u>21.05%</u>		<u>705,105</u>	<u>17.57%</u>		<u>4,329,111</u>	<u>22.87%</u>	
Totals	<u>4,050,260</u>	<u>100.00%</u>		<u>18,608,879</u>	<u>100.00%</u>		<u>4,015,473</u>	<u>100.00%</u>		<u>18,928,255</u>	<u>100.00%</u>	

Net Cost of Treatment per Pound:

Processing	\$ 0.3856	\$ 0.3759
Debt Service	\$ -	\$ -