

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2020**



[CLAconnect.com](http://CLAconnect.com)

WEALTH ADVISORY  
OUTSOURCING  
AUDIT, TAX, AND  
CONSULTING

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2020**

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



## INDEPENDENT AUDITORS' REPORT

The Biosolids Commission  
West Central Wisconsin Biosolids Facility  
Ellsworth, Wisconsin

### **Report on the Financial Statements**

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, 2020, 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, 2020, 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, 2019 which are not presented with the accompanying financial statements. In our report dated February 11, 2020, 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 2019 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 2019 basic financial statements.

The Biosolids Commission  
West Central Wisconsin Biosolids Facility

The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 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 38 for purposes of additional analysis and is not a required part of the basic financial statements. This schedule has not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Hudson, Wisconsin  
February 18, 2021

## **BASIC FINANCIAL STATEMENTS**

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 STATEMENT OF NET POSITION  
 DECEMBER 31, 2020**

**ASSETS**

**Current Assets:**

Cash and Cash Equivalents - Operating	\$ (183,416.67)
Accounts Receivable:	
Due from Members	238,406.01
Due from Non-Members	45,617.18
Inventories	<u>31,359.00</u>
Total Current Assets	<u>131,965.52</u>

**Restricted Assets:**

Cash and Cash Equivalents - Asset Replacement	2,218,913.59
---	--------------

**Capital Assets:**

Capital Assets	7,773,851.73
Less Accumulated Depreciation	<u>(6,088,110.38)</u>
Total Capital Assets	<u>1,685,741.35</u>
Total Assets	4,036,620.46

**LIABILITIES**

**Current Liabilities Payable from Current Assets:**

Accounts Payable - Operating	16,753.09
Payroll Taxes and Withholdings	11,141.78
Due to Members	83,620.14
Due to Non-Members	<u>20,450.51</u>
Total Current Liabilities Payable from Current Assets	<u>131,965.52</u>

Total Liabilities	<u>131,965.52</u>
-------------------	-------------------

**NET POSITION**

Investment in Capital Assets	1,685,741.35
Restricted for:	
Capital Assets Replacement	<u>2,218,913.59</u>
Total Net Position	<u><u>\$ 3,904,654.94</u></u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 YEAR ENDED DECEMBER 31, 2020**

**OPERATING REVENUES:**

Charges for Contracted Services:	
Members	\$ 1,831,907.80
Non-Members	488,736.40
Total Charges for Contracted Services	2,320,644.20
Other	4,040.14
Total Operating Revenues	2,324,684.34

**OPERATING EXPENSES:**

Operation and Maintenance	1,027,942.84
Administrative	59,362.85
Transportation	734,998.49
Marketing	83,622.00
Total Operation and Maintenance	1,905,926.18
Depreciation	308,635.82
Total Operating Expenses	2,214,562.00

**OPERATING INCOME** 110,122.34

**NONOPERATING REVENUES (EXPENSES):**

Interest Revenue	9,488.19
Loss on Removal of Capital Assets	(17,013.80)
Net Nonoperating Revenues (Expenses)	(7,525.61)

**CHANGE IN NET POSITION** 102,596.73

Net Position, January 1 3,802,058.21

**NET POSITION, DECEMBER 31** \$ 3,904,654.94



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 STATEMENT OF CASH FLOWS  
 YEAR ENDED DECEMBER 31, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Net Cash Received from Members for Contracted Services	\$ 1,997,267.46
Net Cash Received from Non-Members for Contracted Services	546,068.00
Other Cash Received (Paid)	4,040.14
Cash Payments to Suppliers for Goods and Services	(1,768,896.11)
Cash Payments for Employee Services	<u>(271,763.92)</u>
Net Cash Provided by Operating Activities	506,715.57

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

Cash Paid for Capital Assets Additions	(70,310.15)
--	-------------

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Interest on Investments	<u>9,488.19</u>
-------------------------	-----------------

**NET CHANGE IN CASH AND CASH EQUIVALENTS**

445,893.61

**CASH AND CASH EQUIVALENTS, JANUARY 1**

1,589,603.31

**CASH AND CASH EQUIVALENTS, DECEMBER 31**

\$ 2,035,496.92

**RECONCILIATION OF OPERATING INCOME TO NET**

**CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating Income	\$ 110,122.34
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	308,635.82
Decrease (Increase) in:	
Due from Members	96,323.09
Due from Non-Members	57,331.60
Inventory	(13,516.00)
Increase (Decrease) in:	
Accounts Payable	(123,318.77)
Payroll Taxes and Withholdings	2,100.92
Due to Members	<u>69,036.57</u>
Net Cash Provided by Operating Activities	<u><u>\$ 506,715.57</u></u>

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

Cash and Investments per Statement of Net Position:

Cash and Investments	\$ (183,416.67)
Cash and Investments - Restricted	<u>2,218,913.59</u>
	<u><u>\$ 2,035,496.92</u></u>

## **NOTES TO BASIC FINANCIAL STATEMENTS**

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**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, 2020 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, 2020**

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

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

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

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

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

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

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO BASIC FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

**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, 2020**

**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, 2020.

**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, 2020**

**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, 2020, 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, 2020 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, 2020**

**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, 2020 were as follows:

Member Facilities:	Receivable	Payable
Final Billing Adjustments	\$ -	\$ 83,620.14
Unpaid Billings	238,406.01	-
	<u>\$ 238,406.01</u>	<u>\$ 83,620.14</u>
Non-Members:		
Unpaid Billings	\$ 45,617.18	\$ -
Final Billing Adjustments	-	20,450.51
	<u>\$ 45,617.18</u>	<u>\$ 20,450.51</u>

**C. Capital Assets**

Changes in the capital assets for the year ending December 31, 2020 were as follows:

	Beginning 1/1/20	Additions	Retirements	Balance 12/31/20
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	3,225,455.10	-	-	3,225,455.10
Equipment	3,837,587.44	70,310.15	96,508.00	3,811,389.59
Total Capital Assets	<u>7,800,049.58</u>	<u>70,310.15</u>	<u>96,508.00</u>	<u>7,773,851.73</u>
Accumulated Depreciation:				
Land Improvements	474,246.77	23,890.17	-	498,136.94
Buildings and Structures	2,495,791.10	105,031.70	-	2,600,822.80
Equipment	2,888,930.89	179,713.95	79,494.20	2,989,150.64
Total Accumulated Depreciation	<u>5,858,968.76</u>	<u>308,635.82</u>	<u>79,494.20</u>	<u>6,088,110.38</u>
Net Capital Assets	<u>\$ 1,941,080.82</u>	<u>\$ (238,325.67)</u>	<u>\$ 17,013.80</u>	<u>\$ 1,685,741.35</u>



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 DECEMBER 31, 2020**

**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, 2020 consisted of the following individual fund balances:

Operating Fund	\$ -
Replacement Fund	2,218,913.59
Total Fund Balances	<u>\$ 2,218,913.59</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, 2020. 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 2020.

**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.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 DECEMBER 31, 2020**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

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

*Benefits Provided.* Employees who retire at or after age 65 (54 for protective 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.

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.

Contribution rates as of December 31, 2020 are:

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

The payroll for Facility employees covered by the WRS for the year ended December 31, 2020 was \$170,430; the employer's total payroll was \$170,430. The total required contribution for the year ended December 31, 2020 was \$23,008 which consisted of \$11,504 from the employer and \$11,504 from employees. Total contributions for the years ending December 31, 2019 were \$21,847, equal to the required contributions for each year.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 DECEMBER 31, 2020**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

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

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

Year	Core Fund Adjustment	Variable Fund Adjustment
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
2019	0.0	10.0
2020	1.7	21.0

**B. Risk Management**

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

## **SUPPLEMENTARY INFORMATION**

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 CONVERSION OF TOTAL FUND BALANCES TO NET POSITION  
 DECEMBER 31, 2020**

<b>Total Fund Balances - (Schedule B-1)</b>	\$ 2,218,913.59
---	-----------------

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		3,811,389.59	
Accumulated Depreciation		<u>(6,088,110.38)</u>	<u>1,685,741.35</u>

<b>Net Position of Full Accrual Statements</b>	<b><u>\$ 3,904,654.94</u></b>
--	-------------------------------

**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, 2020**

<b>Net Change in Total Fund Balances - (Schedule B-2)</b>		\$ 357,936.20
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	\$ 70,310.15	
Depreciation Expense Reported in Full Accrual Statements	(308,635.82)	
Loss on capital assets removed during year	<u>(17,013.80)</u>	<u>(255,339.47)</u>
<b>Change in Net Position of Full Accrual Statements</b>		<u><u>\$ 102,596.73</u></u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 BALANCE SHEET – ALL FUNDS [1]  
 DECEMBER 31, 2020**

	<u>Operating Fund</u>	<u>Replacement Fund</u>	<u>Total Funds</u>
<b>ASSETS</b>			
Cash and Investments:			
General Checking	\$ (183,416.67)	\$ 1,011,306.72	\$ 827,890.05
Segregated Investments	-	1,207,606.87	1,207,606.87
Due from Member Facilities	238,406.01	-	238,406.01
Due from Non-Members	45,617.18	-	45,617.18
Inventories	31,359.00	-	31,359.00
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 131,965.52</u>	<u>\$ 2,218,913.59</u>	<u>\$ 2,350,879.11</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 16,753.09	\$ -	\$ 16,753.09
Payroll Taxes and Withholdings	11,141.78	-	11,141.78
Due to Member Facilities	83,620.14	-	83,620.14
Due to Non-Members	20,450.51	-	20,450.51
Total Liabilities	<u>131,965.52</u>	<u>-</u>	<u>131,965.52</u>
<b>Fund Balances:</b>			
Unreserved:			
Restricted	-	2,218,913.59	2,218,913.59
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Liabilities and Fund Balances	<u>\$ 131,965.52</u>	<u>\$ 2,218,913.59</u>	<u>\$ 2,350,879.11</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, 2020**

	Operating Fund	Replacement Fund	Total Funds
<b>REVENUES:</b>			
Revenues from Member Facilities	\$ 1,831,907.80	\$ -	\$ 1,831,907.80
Revenues from Non-Member Facilities	488,736.40	-	488,736.40
Interest Revenue	1,551.99	7,936.20	9,488.19
Other	4,040.14	-	4,040.14
Total Revenues	<u>2,326,236.33</u>	<u>7,936.20</u>	<u>2,334,172.53</u>
<b>EXPENDITURES:</b>			
Operations:			
Operation and Maintenance	1,098,252.99	-	1,098,252.99
Administrative	59,362.85	-	59,362.85
Transportation	734,998.49	-	734,998.49
Marketing	83,622.00	-	83,622.00
Total Expenditures	<u>1,976,236.33</u>	<u>-</u>	<u>1,976,236.33</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	350,000.00	7,936.20	357,936.20
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers from Other Funds	-	350,000.00	350,000.00
Transfers to Other Funds	<u>(350,000.00)</u>	<u>-</u>	<u>(350,000.00)</u>
Total Other Financing Sources (Uses)	<u>(350,000.00)</u>	<u>350,000.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	357,936.20	357,936.20
Fund Balances, Beginning of Year	<u>-</u>	<u>1,860,977.39</u>	<u>1,860,977.39</u>
<b>FUND BALANCES, End of Year</b>	<u>\$ -</u>	<u>\$ 2,218,913.59</u>	<u>\$ 2,218,913.59</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, 2020  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)**

	2020		Variance Positive (Negative)	2019 Actual
	Final Budget	Actual		
<b>REVENUES:</b>				
<b>Charges for Services:</b>				
Contracted Services: (see Schedule C-2)				
Charges to Member Facilities	\$ 2,539,823.40	\$ 1,831,907.80	\$ -	\$ 1,908,755.22
Charges to Non-Member Facilities	-	488,736.40	(219,179.20)	508,383.10
Total Charges for Services	2,539,823.40	2,320,644.20	(219,179.20)	2,417,138.32
<b>Miscellaneous:</b>				
Interest Earnings	-	1,551.99	1,551.99	566.66
Other	-	4,040.14	4,040.14	4,826.24
Total Miscellaneous	-	5,592.13	5,592.13	5,392.90
<b>Total Revenues</b>	<b>2,539,823.40</b>	<b>2,326,236.33</b>	<b>(213,587.07)</b>	<b>2,422,531.22</b>
<b>EXPENDITURES:</b>				
<b>Operation:</b>				
Salaries and Wages	156,790.28	154,429.96	2,360.32	150,771.52
FICA/Medicare	11,994.46	11,813.98	180.48	11,533.88
Retirement	10,583.34	10,424.03	159.31	9,875.42
Health Insurance	93,000.00	86,004.93	6,995.07	90,759.44
Life Insurance	2,000.00	1,116.78	883.22	1,890.08
Telephone	7,000.00	5,254.65	1,745.35	6,932.98
Water and Sewer Services	7,000.00	5,739.04	1,260.96	5,490.96
Electricity	65,000.00	57,518.76	7,481.24	52,114.57
Natural Gas	10,000.00	2,735.56	7,264.44	5,091.73
Fuel for Equipment	3,000.00	2,291.88	708.12	2,466.51
Sludge Conditioning Chemicals	175,000.00	149,988.40	25,011.60	147,996.00
Hot Dust/Lime	165,000.00	179,576.29	(14,576.29)	166,495.27
Phosphorus Chemicals	65,000.00	53,530.56	11,469.44	56,354.18
Odor Control Chemicals	50,000.00	33,670.48	16,329.52	41,801.51
Other Chemicals	10,000.00	11,122.00	(1,122.00)	8,519.00
Centrate Treatment/Hauling - Facility	75,000.00	19,121.49	55,878.51	58,404.23
Centrate Treatment/Hauling - Others	-	1,291.44	(1,291.44)	15,741.02
Lab Supplies	5,000.00	2,045.33	2,954.67	2,101.23
Outside Lab Testing	5,000.00	4,195.75	804.25	3,237.50
Lawn Care Expenses	1,000.00	339.98	660.02	653.25
Property and Liability Insurance	15,000.00	17,209.34	(2,209.34)	12,127.00
Workers Compensation Insurance	10,000.00	6,682.00	3,318.00	5,882.00

[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, 2020  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)**

	2020		Variance Positive (Negative)	2019 Actual
	Final Budget	Actual		
<b>EXPENDITURES: (CONTINUED)</b>				
<b>Operation: (Continued)</b>				
Payment for Governmental Services	\$ 46,412.32	\$ 46,412.32	\$ -	\$ 45,280.32
Environmental Fees	380.00	380.00	-	380.00
Training	3,000.00	976.85	2,023.15	3,158.35
Engineering	30,000.00	-	30,000.00	2,817.50
Contingency	30,000.00	-	30,000.00	-
Other Operating	14,300.00	15,452.71	(1,152.71)	15,505.37
Total Operation	1,066,460.40	879,324.51	187,135.89	923,380.82
<b>Maintenance/Capital:</b>				
Structures and Improvements	40,000.00	5,867.44	34,132.56	34,687.34
Safety Training and Supplies	5,000.00	1,907.66	3,092.34	258.08
Heat, Ventilation and HVAC	10,000.00	1,092.07	8,907.93	4,480.48
Dewatering Equipment	10,000.00	32,880.21	(22,880.21)	23,091.62
Sludge Cake Mixer	10,000.00	908.20	9,091.80	657.20
Receiving Station Equipment	500.00	50,597.32	(50,097.32)	-
Conveying Equipment	500.00	539.32	(39.32)	-
Loader Maintenance	500.00	1,442.53	(942.53)	258.60
Truck Maintenance	1,000.00	909.72	90.28	1,903.06
Odor Control Equipment	5,000.00	14,861.94	(9,861.94)	1,139.15
Scale	4,000.00	16,927.93	(12,927.93)	1,491.70
Office Equipment	1,000.00	-	1,000.00	-
Silos Maintenance	2,000.00	157.50	1,842.50	42,536.20
Sludge Pumps and Tanks	30,000.00	47,090.72	(17,090.72)	36,821.83
Other Equipment	5,000.00	43,126.66	(38,126.66)	42,499.17
Annual Projects:				
Other Projects	-	619.26	(619.26)	106,600.57
Total Maintenance/Capital	124,500.00	218,928.48	(94,428.48)	296,425.00
<b>Administrative:</b>				
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	1,215.00	1,080.00	135.00	1,048.00

[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, 2020  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 2019)**

	2020		Variance Positive (Negative)	2019 Actual
	Final Budget	Actual		
<b>EXPENDITURES: (CONTINUED)</b>				
<b>Administrative: (Continued)</b>				
Health Insurance	\$ 7,000.00	\$ 7,671.55	\$ (671.55)	\$ 8,315.49
Life Insurance	500.00	99.61	400.39	85.96
Commission Expenses	4,000.00	3,191.68	808.32	2,423.86
Office Supplies and Expenses	4,000.00	8,733.01	(4,733.01)	2,149.80
Software Support	-	-	-	-
Outside Services Employed:				
Legal	20,000.00	5,545.50	14,454.50	19,794.43
Accounting and Auditing	13,000.00	12,967.50	32.50	12,350.00
Miscellaneous General	24,000.00	2,850.00	21,150.00	-
Total Administrative	<u>93,115.00</u>	<u>59,362.85</u>	<u>33,752.15</u>	<u>63,391.54</u>
<b>Transportation of Biosolids:</b>				
Member Facilities	895,748.00	579,756.76	160,749.51	636,940.52
Non-Member Facilities		155,241.73		171,748.34
Total Transportation of Biosolids	<u>895,748.00</u>	<u>734,998.49</u>	<u>160,749.51</u>	<u>808,688.86</u>
<b>Marketing:</b>				
Product Marketing and Distribution	<u>60,000.00</u>	<u>83,622.00</u>	<u>(23,622.00)</u>	<u>30,645.00</u>
<b>Total Expenditures</b>	<u>2,239,823.40</u>	<u>1,976,236.33</u>	<u>263,587.07</u>	<u>2,122,531.22</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	300,000.00	350,000.00	50,000.00	300,000.00
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer to Replacement Fund	<u>(300,000.00)</u>	<u>(350,000.00)</u>	<u>(50,000.00)</u>	<u>(300,000.00)</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
SUMMARY OF CHARGES TO MEMBERS AND NON-MEMBERS  
YEAR ENDED DECEMBER 31, 2020**

	Total Charges for 2020				Total Charges for 2019	Total 2020 Billings/ Credits	Final Billings/Refunds Due at 12/31/2020			Other Charges Centrate Treat/Hlg
	Processing/ Replacement	Admini- stration	Transpor- tation	Total			Final Billings	Refunds Due	Net Settlement	
<b>Members:</b>										
Amery	\$ 76,857.49	\$ 1,500.00	\$ 38,712.55	\$ 117,070.04	\$ 105,361.73	\$ 122,288.24	\$ -	\$ 5,218.20	\$ (5,218.20)	\$ -
Baldwin	61,288.29	1,500.00	27,238.87	90,027.16	97,018.44	94,206.40	-	4,179.24	(4,179.24)	-
Ellsworth	45,966.22	1,500.00	26,978.82	74,445.04	83,118.14	77,619.54	-	3,174.50	(3,174.50)	-
Hudson	227,236.23	1,500.00	95,078.31	323,814.54	407,798.56	339,177.99	-	15,363.45	(15,363.45)	-
New Richmond	277,403.66	1,500.00	131,884.13	410,787.79	381,747.63	429,359.52	-	18,571.73	(18,571.73)	-
Osceola	84,889.23	1,500.00	56,409.89	142,799.12	145,068.58	148,589.54	-	5,790.42	(5,790.42)	-
Prescott	64,748.11	1,500.00	22,283.14	88,531.25	88,470.88	92,877.63	-	4,346.38	(4,346.38)	-
River Falls	281,975.57	1,500.00	99,483.20	382,958.77	407,316.69	402,044.41	-	19,085.64	(19,085.64)	-
Roberts	23,724.50	1,500.00	8,076.40	33,300.90	38,391.06	34,942.19	-	1,641.29	(1,641.29)	-
Somerset	68,702.20	1,500.00	60,455.08	130,657.28	112,879.58	135,347.84	-	4,690.56	(4,690.56)	-
Spring Valley	22,859.54	1,500.00	13,156.37	37,515.91	41,583.93	39,074.64	-	1,558.73	(1,558.73)	-
Total Members	1,235,651.04	16,500.00	579,756.76	1,831,907.80	1,908,755.22	1,915,527.94	-	83,620.14	(83,620.14)	-
<b>Non-Members:</b>										
Downsville San. Dist.	3,785.54	1,500.00	2,099.50	7,385.04	5,268.62	7,635.35	-	250.31	(250.31)	-
Eleva/Strum	22,657.32	1,500.00	11,707.84	35,865.16	25,606.24	37,363.70	-	1,498.54	(1,498.54)	-
Hammond	26,672.44	1,500.00	13,864.31	42,036.75	34,494.19	43,800.34	-	1,763.59	(1,763.59)	-
Lake City	143,244.40	1,500.00	54,593.67	199,338.07	197,337.47	208,810.25	-	9,472.18	(9,472.18)	-
Mazeppa	4,673.60	1,500.00	2,327.15	8,500.75	10,587.70	8,809.77	-	309.02	(309.02)	-
Mondovi	60,884.06	1,500.00	28,364.57	90,748.63	91,515.66	94,774.27	-	4,025.64	(4,025.64)	-
Pepin	30,961.07	1,500.00	25,842.84	58,303.91	54,292.26	59,767.42	-	1,463.51	(1,463.51)	-
Plum City	13,478.77	1,500.00	8,856.50	23,835.27	31,695.38	24,726.48	-	891.21	(891.21)	-
Travel Center of Amer.	297.54	1,500.00	531.20	2,328.74	10,714.84	2,748.41	-	19.67	(19.67)	400.00
West Concord	11,439.93	1,500.00	7,054.15	19,994.08	27,620.03	20,750.92	-	756.84	(756.84)	-
Total Non-Members	318,094.67	15,000.00	155,241.73	488,336.40	489,132.39	509,186.91	-	20,450.51	(20,450.51)	400.00
<b>Totals</b>	<b>\$ 1,553,745.71</b>	<b>\$ 31,500.00</b>	<b>\$ 734,998.49</b>	<b>\$ 2,320,244.20</b>	<b>\$ 2,397,887.61</b>	<b>\$ 2,424,714.85</b>	<b>\$ -</b>	<b>\$ 104,070.65</b>	<b>\$ (104,070.65)</b>	<b>\$ 400.00</b>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS  
YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Member Charges:</b>										
<b>City of Amery:</b>										
Monthly Billings										
January	\$ 14,031.73	\$ -	\$ 14,031.73	\$ 14,031.73	8,133.78	1,858.64	\$ 125.00	\$ 3,914.31	\$ -	\$ -
February	8,386.92	-	8,386.92	8,386.92	4,265.23	974.64	125.00	3,001.84	20.21	-
March	9,139.25	-	9,139.25	9,139.25	5,004.20	1,143.50	125.00	2,866.55	-	-
April	9,611.51	-	9,611.51	9,611.51	5,237.40	1,196.79	125.00	3,048.89	3.43	-
May	11,177.92	-	11,177.92	11,177.92	6,609.45	1,510.32	125.00	2,923.13	10.02	-
June	15,618.69	-	15,618.69	15,618.69	8,883.62	2,029.99	125.00	4,530.08	50.00	-
July	12,144.93	-	12,144.93	12,144.93	6,626.09	1,514.12	125.00	3,879.72	-	-
August	12,369.11	-	12,369.11	12,369.11	6,817.07	1,557.76	125.00	3,799.28	70.00	-
September	6,983.47	-	6,983.47	6,983.47	3,453.00	789.04	125.00	2,616.43	-	-
October	5,811.98	-	5,811.98	5,811.98	2,540.01	580.41	125.00	2,484.38	82.18	-
November	5,633.61	-	5,633.61	5,633.61	2,724.91	622.67	125.00	2,161.03	-	-
December	11,379.12	-	11,379.12	11,379.12	6,514.44	1,488.61	125.00	3,221.07	30.00	-
Subtotal	122,288.24	-	122,288.24	122,288.24	66,809.20	15,266.49	1,500.00	38,446.71	265.84	-
Final Adjustment	(5,218.20)	-	(5,218.20)	(5,218.20)	(5,218.20)	-	-	-	-	-
	117,070.04	-	117,070.04	117,070.04	61,591.00	15,266.49	1,500.00	38,446.71	265.84	-
<b>Village of Baldwin:</b>										
Monthly Billings										
January	\$ 8,375.77	\$ -	\$ 8,375.77	\$ 8,375.77	\$ 4,517.31	\$ 1,032.25	\$ 125.00	\$ 2,701.21	\$ -	\$ -
February	7,369.05	-	7,369.05	7,369.05	3,980.52	909.58	125.00	2,353.95	-	-
March	10,511.07	-	10,511.07	10,511.07	6,368.57	1,455.27	125.00	2,534.40	27.83	-
April	7,736.87	-	7,736.87	7,736.87	4,594.40	1,049.86	125.00	1,959.39	8.22	-
May	7,508.07	-	7,508.07	7,508.07	4,329.85	989.41	125.00	2,063.81	-	-
June	8,588.86	-	8,588.86	8,588.86	4,323.45	987.95	125.00	3,152.46	-	-
July	6,555.37	-	6,555.37	6,555.37	3,691.65	843.57	125.00	1,895.15	-	-
August	7,230.07	-	7,230.07	7,230.07	4,107.20	938.53	125.00	2,059.34	-	-
September	8,623.17	-	8,623.17	8,623.17	4,839.77	1,105.93	125.00	2,552.47	-	-
October	4,807.09	-	4,807.09	4,807.09	2,788.89	637.29	125.00	1,255.91	-	-
November	7,250.53	-	7,250.53	7,250.53	4,099.52	936.78	125.00	2,058.80	30.43	-
December	9,650.48	-	9,650.48	9,650.48	5,649.11	1,290.87	125.00	2,585.50	-	-
Subtotal	94,206.40	-	94,206.40	94,206.40	53,290.24	12,177.29	1,500.00	27,172.39	66.48	-
Final Adjustment	(4,179.24)	-	(4,179.24)	(4,179.24)	(4,179.24)	-	-	-	-	-
	90,027.16	-	90,027.16	90,027.16	49,111.00	12,177.29	1,500.00	27,172.39	66.48	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate
		Applied to Billings								Hauling/ Transportation
<b>Member Charges: (Continued)</b>										
<b>Village of Ellsworth:</b>										
Monthly Billings										
January	\$ 6,194.34	\$ -	\$ 6,194.34	\$ 6,194.34	\$ 2,852.55	\$ 651.83	\$ 125.00	\$ 2,564.96	\$ -	\$ -
February	6,348.60	-	6,348.60	6,348.60	3,001.62	685.90	125.00	2,536.08	-	-
March	8,874.32	-	8,874.32	8,874.32	4,798.50	1,096.50	125.00	2,854.32	-	-
April	6,014.06	-	6,014.06	6,014.06	3,495.55	798.76	125.00	1,564.75	30.00	-
May	4,200.06	-	4,200.06	4,200.06	2,035.52	465.14	125.00	1,574.40	-	-
June	6,781.16	-	6,781.16	6,781.16	3,258.18	744.52	125.00	2,653.46	-	-
July	5,252.97	-	5,252.97	5,252.97	2,816.08	643.50	125.00	1,668.39	-	-
August	5,823.80	-	5,823.80	5,823.80	3,086.40	705.27	125.00	1,907.13	-	-
September	7,461.79	-	7,461.79	7,461.79	3,972.20	907.68	125.00	2,456.91	-	-
October	6,997.21	-	6,997.21	6,997.21	3,818.65	872.59	125.00	2,180.97	-	-
November	5,935.61	-	5,935.61	5,935.61	2,933.48	670.33	125.00	2,206.80	-	-
December	7,735.62	-	7,735.62	7,735.62	3,931.57	898.40	125.00	2,780.65	-	-
Subtotal	77,619.54	-	77,619.54	77,619.54	40,000.30	9,140.42	1,500.00	26,948.82	30.00	-
Final Adjustment	(3,174.50)	-	(3,174.50)	(3,174.50)	(3,174.50)	-	-	-	-	-
	74,445.04	-	74,445.04	74,445.04	36,825.80	9,140.42	1,500.00	26,948.82	30.00	-
<b>City of Hudson:</b>										
Monthly Billings										
January	\$ 33,493.52	\$ -	\$ 33,493.52	\$ 33,493.52	\$ 18,544.28	\$ 4,237.53	\$ 125.00	\$ 10,421.19	\$ 165.52	\$ -
February	26,865.47	-	26,865.47	26,865.47	14,661.34	3,350.25	125.00	8,615.02	113.86	-
March	29,191.12	-	29,191.12	29,191.12	16,629.36	3,799.96	125.00	8,284.77	352.03	-
April	24,437.23	-	24,437.23	24,437.23	13,823.84	3,158.87	125.00	7,036.78	292.74	-
May	23,557.95	-	23,557.95	23,557.95	13,874.70	3,170.49	125.00	6,387.76	-	-
June	33,576.63	-	33,576.63	33,576.63	20,239.75	4,624.96	125.00	8,586.92	-	-
July	30,655.17	-	30,655.17	30,655.17	18,056.44	4,126.06	125.00	8,347.67	-	-
August	27,858.44	-	27,858.44	27,858.44	16,472.29	3,764.07	125.00	7,497.08	-	-
September	26,681.50	-	26,681.50	26,681.50	16,083.61	3,675.25	125.00	6,725.76	71.88	-
October	26,151.31	-	26,151.31	26,151.31	15,604.40	3,565.74	125.00	6,800.13	56.04	-
November	26,306.28	-	26,306.28	26,306.28	15,502.67	3,542.50	125.00	7,001.81	134.30	-
December	30,403.37	-	30,403.37	30,403.37	17,982.22	4,109.10	125.00	8,094.13	92.92	-
Subtotal	339,177.99	-	339,177.99	339,177.99	197,474.90	45,124.78	1,500.00	93,799.02	1,279.29	-
Final Adjustment	(15,363.45)	-	(15,363.45)	(15,363.45)	(15,363.45)	-	-	-	-	-
	323,814.54	-	323,814.54	323,814.54	182,111.45	45,124.78	1,500.00	93,799.02	1,279.29	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to		Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
		Billings	Totals							
<b>Member Charges: (Continued)</b>										
<b>City of New Richmond:</b>										
Monthly Billings										
January	\$ 29,564.18	\$ -	\$ 29,564.18	\$ 29,564.18	\$ 17,352.98	\$ 3,965.31	\$ 125.00	\$ 8,085.62	\$ 35.27	\$ -
February	26,740.41	-	26,740.41	26,740.41	15,797.94	3,609.97	125.00	7,116.08	91.42	-
March	31,204.13	-	31,204.13	31,204.13	19,154.65	4,377.01	125.00	7,537.14	10.33	-
April	36,598.74	-	36,598.74	36,598.74	22,085.58	5,046.75	125.00	9,341.41	-	-
May	33,316.27	-	33,316.27	33,316.27	20,021.26	4,575.04	125.00	8,594.97	-	-
June	39,961.74	-	39,961.74	39,961.74	22,033.11	5,034.76	125.00	12,768.87	-	-
July	32,703.77	-	32,703.77	32,703.77	16,647.28	3,804.05	125.00	12,108.50	18.94	-
August	32,098.93	-	32,098.93	32,098.93	16,580.10	3,788.70	125.00	11,535.43	69.70	-
September	34,447.11	-	34,447.11	34,447.11	19,259.26	4,400.91	125.00	10,646.71	15.23	-
October	35,474.05	-	35,474.05	35,474.05	19,187.60	4,384.54	125.00	11,776.91	-	-
November	43,133.54	-	43,133.54	43,133.54	22,717.06	5,191.05	125.00	14,886.41	214.02	-
December	54,116.65	-	54,116.65	54,116.65	30,085.64	6,874.84	125.00	16,951.17	80.00	-
Subtotal	429,359.52	-	429,359.52	429,359.52	240,922.46	55,052.93	1,500.00	131,349.22	534.91	-
Final Adjustment	(18,571.73)	-	(18,571.73)	(18,571.73)	(18,571.73)	-	-	-	-	-
	410,787.79	-	410,787.79	410,787.79	222,350.73	55,052.93	1,500.00	131,349.22	534.91	-
<b>Village of Osceola:</b>										
Monthly Billings										
January	\$ 10,079.88	\$ -	\$ 10,079.88	\$ 10,079.88	\$ 5,133.12	\$ 1,172.96	\$ 125.00	\$ 3,648.80	\$ -	\$ -
February	9,730.59	-	9,730.59	9,730.59	4,947.57	1,130.56	125.00	3,334.44	193.02	-
March	9,576.38	-	9,576.38	9,576.38	5,289.23	1,208.64	125.00	2,949.19	4.32	-
April	9,738.52	-	9,738.52	9,738.52	5,273.87	1,205.13	125.00	3,134.52	-	-
May	10,730.72	-	10,730.72	10,730.72	5,433.18	1,241.53	125.00	3,931.01	-	-
June	15,524.63	-	15,524.63	15,524.63	7,685.92	1,756.30	125.00	5,957.41	-	-
July	14,344.10	-	14,344.10	14,344.10	6,755.97	1,543.80	125.00	5,919.33	-	-
August	12,859.56	-	12,859.56	12,859.56	5,747.64	1,313.39	125.00	5,673.53	-	-
September	15,765.77	-	15,765.77	15,765.77	7,496.54	1,713.03	125.00	6,425.74	5.46	-
October	15,458.11	-	15,458.11	15,458.11	8,101.15	1,851.18	125.00	5,380.78	-	-
November	12,275.03	-	12,275.03	12,275.03	5,979.57	1,366.39	125.00	4,804.07	-	-
December	12,506.25	-	12,506.25	12,506.25	5,969.01	1,363.97	125.00	5,048.27	-	-
Subtotal	148,589.54	-	148,589.54	148,589.54	73,812.77	16,866.88	1,500.00	56,207.09	202.80	-
Final Adjustment	(5,790.42)	-	(5,790.42)	(5,790.42)	(5,790.42)	-	-	-	-	-
	142,799.12	-	142,799.12	142,799.12	68,022.35	16,866.88	1,500.00	56,207.09	202.80	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate
		Applied to Billings								Hauling/ Transportation
<b>Member Charges: (Continued)</b>										
<b>City of Prescott:</b>										
Monthly Billings										
January	\$ 9,913.72	\$ -	\$ 9,913.72	\$ 9,913.72	\$ 5,960.70	\$ 1,362.07	\$ 125.00	\$ 2,465.95	\$ -	\$ -
February	9,867.06	-	9,867.06	9,867.06	5,759.48	1,316.09	125.00	2,666.49	-	-
March	9,897.83	-	9,897.83	9,897.83	6,218.54	1,420.99	125.00	2,128.24	5.06	-
April	10,168.98	-	10,168.98	10,168.98	6,181.11	1,412.44	125.00	2,434.97	15.46	-
May	9,136.23	-	9,136.23	9,136.23	5,649.11	1,290.87	125.00	2,071.25	-	-
June	7,618.21	-	7,618.21	7,618.21	4,632.79	1,058.63	125.00	1,801.79	-	-
July	4,450.44	-	4,450.44	4,450.44	2,424.52	554.02	125.00	1,346.90	-	-
August	3,650.66	-	3,650.66	3,650.66	1,992.98	455.41	125.00	1,077.27	-	-
September	5,881.21	-	5,881.21	5,881.21	3,569.12	815.58	125.00	1,371.51	-	-
October	5,357.37	-	5,357.37	5,357.37	3,375.90	771.42	125.00	1,085.05	-	-
November	7,659.73	-	7,659.73	7,659.73	4,806.18	1,098.25	125.00	1,630.30	-	-
December	9,276.19	-	9,276.19	9,276.19	5,672.15	1,296.14	125.00	2,182.90	-	-
Subtotal	92,877.63	-	92,877.63	92,877.63	56,242.58	12,851.91	1,500.00	22,262.62	20.52	-
Final Adjustment	(4,346.38)	-	(4,346.38)	(4,346.38)	(4,346.38)	-	-	-	-	-
	88,531.25	-	88,531.25	88,531.25	51,896.20	12,851.91	1,500.00	22,262.62	20.52	-
<b>City of River Falls:</b>										
Monthly Billings										
January	\$ 38,559.72	\$ -	\$ 38,559.72	\$ 38,559.72	\$ 21,530.23	\$ 4,919.85	\$ 125.00	\$ 11,984.64	\$ -	\$ -
February	29,793.72	-	29,793.72	29,793.72	17,142.48	3,917.21	125.00	8,609.03	-	-
March	39,360.95	-	39,360.95	39,360.95	24,231.47	5,537.11	125.00	9,429.31	38.06	-
April	42,869.70	-	42,869.70	42,869.70	27,169.43	6,208.46	125.00	9,290.20	76.61	-
May	29,373.62	-	29,373.62	29,373.62	18,164.24	4,150.69	125.00	6,933.69	-	-
June	22,912.65	-	22,912.65	22,912.65	14,073.04	3,215.82	125.00	5,488.79	10.00	-
July	32,217.68	-	32,217.68	32,217.68	19,550.69	4,467.51	125.00	8,030.57	43.91	-
August	19,904.85	-	19,904.85	19,904.85	11,567.26	2,643.22	125.00	5,404.65	164.72	-
September	30,478.99	-	30,478.99	30,478.99	18,385.93	4,201.35	125.00	7,766.71	-	-
October	31,830.41	-	31,830.41	31,830.41	19,299.89	4,410.20	125.00	7,995.07	0.25	-
November	32,639.75	-	32,639.75	32,639.75	19,907.70	4,549.09	125.00	8,057.96	-	-
December	52,102.37	-	52,102.37	52,102.37	34,039.92	7,778.42	125.00	10,159.03	-	-
Subtotal	402,044.41	-	402,044.41	402,044.41	245,062.28	55,998.93	1,500.00	99,149.65	333.55	-
Final Adjustment	(19,085.64)	-	(19,085.64)	(19,085.64)	(19,085.64)	-	-	-	-	-
	382,958.77	-	382,958.77	382,958.77	225,976.64	55,998.93	1,500.00	99,149.65	333.55	-



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/Delay Charges	Centrate Hauling/Transportation
<b>Member Charges: (Continued)</b>										
<b>Village of Roberts:</b>										
Monthly Billings										
January	\$ 2,219.83	\$ -	\$ 2,219.83	\$ 2,219.83	\$ 1,258.81	\$ 287.65	\$ 125.00	\$ 515.61	\$ 32.76	\$ -
February	3,346.31	-	3,346.31	3,346.31	1,896.37	433.34	125.00	891.60	-	-
March	3,774.33	-	3,774.33	3,774.33	2,225.22	508.48	125.00	915.63	-	-
April	7,974.34	-	7,974.34	7,974.34	4,746.04	1,084.51	125.00	2,018.79	-	-
May	125.00	-	125.00	125.00	-	-	125.00	-	-	-
June	2,467.19	-	2,467.19	2,467.19	1,503.53	343.57	125.00	495.09	-	-
July	2,464.86	-	2,464.86	2,464.86	1,471.22	336.19	125.00	532.45	-	-
August	5,849.93	-	5,849.93	5,849.93	3,566.57	814.99	125.00	1,343.37	-	-
September	1,318.92	-	1,318.92	1,318.92	753.68	172.22	125.00	268.02	-	-
October	2,612.70	-	2,612.70	2,612.70	1,593.10	364.04	125.00	530.56	-	-
November	1,389.28	-	1,389.28	1,389.28	811.59	185.45	125.00	267.24	-	-
December	1,399.50	-	1,399.50	1,399.50	821.50	187.72	125.00	265.28	-	-
Subtotal	34,942.19	-	34,942.19	34,942.19	20,647.63	4,718.16	1,500.00	8,043.64	32.76	-
Final Adjustment	(1,641.29)	-	(1,641.29)	(1,641.29)	(1,641.29)	-	-	-	-	-
	33,300.90	-	33,300.90	33,300.90	19,006.34	4,718.16	1,500.00	8,043.64	32.76	-
<b>Village of Somerset:</b>										
Monthly Billings										
January	\$ 13,431.27	\$ -	\$ 13,431.27	\$ 13,431.27	\$ 6,025.96	\$ 1,376.98	\$ 125.00	\$ 5,903.33	\$ -	\$ -
February	11,177.69	-	11,177.69	11,177.69	4,565.29	1,043.21	125.00	5,444.19	-	-
March	10,572.69	-	10,572.69	10,572.69	4,723.00	1,079.25	125.00	4,645.44	-	-
April	11,674.10	-	11,674.10	11,674.10	5,404.07	1,234.88	125.00	4,910.15	-	-
May	10,561.14	-	10,561.14	10,561.14	4,841.69	1,106.37	125.00	4,488.08	-	-
June	10,420.69	-	10,420.69	10,420.69	4,572.33	1,044.82	125.00	4,678.54	-	-
July	14,206.86	-	14,206.86	14,206.86	6,312.59	1,442.48	125.00	6,326.79	-	-
August	10,287.98	-	10,287.98	10,287.98	4,289.22	980.12	125.00	4,893.64	-	-
September	9,712.90	-	9,712.90	9,712.90	3,793.05	866.75	125.00	4,928.10	-	-
October	10,170.40	-	10,170.40	10,170.40	4,445.33	1,015.80	125.00	4,584.27	-	-
November	10,452.11	-	10,452.11	10,452.11	4,744.76	1,084.22	125.00	4,498.13	-	-
December	12,680.01	-	12,680.01	12,680.01	6,024.04	1,376.55	125.00	5,154.42	-	-
Subtotal	135,347.84	-	135,347.84	135,347.84	59,741.33	13,651.43	1,500.00	60,455.08	-	-
Final Adjustment	(4,690.56)	-	(4,690.56)	(4,690.56)	(4,690.56)	-	-	-	-	-
	130,657.28	-	130,657.28	130,657.28	55,050.77	13,651.43	1,500.00	60,455.08	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Member Charges: (Continued)</b>										
<b>Village of Spring Valley:</b>										
Monthly Billings										
January	\$ 3,035.16	\$ -	\$ 3,035.16	\$ 3,035.16	\$ 1,393.48	\$ 318.42	\$ 125.00	\$ 1,198.26	\$ -	\$ -
February	2,737.12	-	2,737.12	2,737.12	1,133.09	258.92	125.00	1,220.11	-	-
March	3,133.19	-	3,133.19	3,133.19	1,549.60	354.10	125.00	1,083.83	20.66	-
April	2,522.81	-	2,522.81	2,522.81	1,239.93	283.34	125.00	874.54	-	-
May	4,079.58	-	4,079.58	4,079.58	2,136.61	488.23	125.00	1,329.74	-	-
June	4,404.03	-	4,404.03	4,404.03	2,383.26	544.60	125.00	1,331.17	20.00	-
July	3,539.49	-	3,539.49	3,539.49	1,873.97	428.22	125.00	1,112.30	-	-
August	4,595.58	-	4,595.58	4,595.58	2,508.34	573.18	125.00	1,389.06	-	-
September	3,505.69	-	3,505.69	3,505.69	1,843.58	421.28	125.00	1,115.83	-	-
October	2,340.76	-	2,340.76	2,340.76	1,169.23	267.18	125.00	779.35	-	-
November	1,783.80	-	1,783.80	1,783.80	891.88	203.80	125.00	563.12	-	-
December	3,397.43	-	3,397.43	3,397.43	1,753.37	400.66	125.00	1,118.40	-	-
Subtotal	39,074.64	-	39,074.64	39,074.64	19,876.34	4,541.93	1,500.00	13,115.71	40.66	-
Final Adjustment	(1,558.73)	-	(1,558.73)	(1,558.73)	(1,558.73)	-	-	-	-	-
	37,515.91	-	37,515.91	37,515.91	18,317.61	4,541.93	1,500.00	13,115.71	40.66	-
<b>Total Members:</b>										
Quarterly Billings	1,915,527.94	-	1,915,527.94	1,915,527.94	1,073,880.03	245,391.15	16,500.00	576,949.95	2,806.81	-
Final Adjustment	(83,620.14)	-	(83,620.14)	(83,620.14)	(83,620.14)	-	-	-	-	-
	1,831,907.80	-	1,831,907.80	1,831,907.80	990,259.89	245,391.15	16,500.00	576,949.95	2,806.81	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Non-Members:</b>										
<b>Downsville Sanitary District #1:</b>										
Monthly Billings										
January	\$ 125.00	\$ -	\$ 125.00	\$ 125.00	\$ -	\$ -	\$ 125.00	\$ -	\$ -	\$ -
February	125.00	-	125.00	125.00	-	-	125.00	-	-	-
March	125.00	-	125.00	125.00	-	-	125.00	-	-	-
April	125.00	-	125.00	125.00	-	-	125.00	-	-	-
May	662.02	-	662.02	662.02	231.22	52.85	125.00	252.95	-	-
June	945.67	-	945.67	945.67	462.09	105.63	125.00	252.95	-	-
July	828.42	-	828.42	828.42	356.36	81.46	125.00	265.60	-	-
August	1,643.63	-	1,643.63	1,643.63	803.71	183.72	125.00	531.20	-	-
September	125.00	-	125.00	125.00	-	-	125.00	-	-	-
October	1,032.98	-	1,032.98	1,032.98	522.86	119.52	125.00	265.60	-	-
November	942.41	-	942.41	942.41	449.14	102.67	125.00	265.60	-	-
December	955.22	-	955.22	955.22	459.57	105.05	125.00	265.60	-	-
Subtotal	7,635.35	-	7,635.35	7,635.35	3,284.95	750.90	1,500.00	2,099.50	-	-
Final Adjustment	(250.31)	-	(250.31)	(250.31)	(250.31)	-	-	-	-	-
	7,385.04	-	7,385.04	7,385.04	3,034.64	750.90	1,500.00	2,099.50	-	-
<b>Village of Eleva-Strum Joint Sewage Commission:</b>										
Monthly Billings										
January	\$ 382.35	\$ -	\$ 382.35	\$ 382.35	\$ -	\$ -	\$ 125.00	\$ -	\$ 257.35	\$ -
February	125.00	-	125.00	125.00	-	-	125.00	-	-	-
March	125.00	-	125.00	125.00	-	-	125.00	-	-	-
April	125.00	-	125.00	125.00	-	-	125.00	-	-	-
May	6,014.05	-	6,014.05	6,014.05	3,655.33	835.56	125.00	1,398.16	-	-
June	5,834.12	-	5,834.12	5,834.12	3,544.58	810.25	125.00	1,354.29	-	-
July	7,039.26	-	7,039.26	7,039.26	4,154.82	949.74	125.00	1,809.70	-	-
August	4,631.66	-	4,631.66	4,631.66	2,499.58	571.37	125.00	1,435.71	-	-
September	3,619.12	-	3,619.12	3,619.12	1,660.63	379.60	125.00	1,453.89	-	-
October	3,379.23	-	3,379.23	3,379.23	1,156.83	264.44	125.00	1,832.96	-	-
November	2,412.96	-	2,412.96	2,412.96	973.08	222.43	125.00	1,092.45	-	-
December	3,675.95	-	3,675.95	3,675.95	2,016.64	460.98	125.00	1,073.33	-	-
Subtotal	37,363.70	-	37,363.70	37,363.70	19,661.49	4,494.37	1,500.00	11,450.49	257.35	-
Final Adjustment	(1,498.54)	-	(1,498.54)	(1,498.54)	(1,498.54)	-	-	-	-	-
	35,865.16	-	35,865.16	35,865.16	18,162.95	4,494.37	1,500.00	11,450.49	257.35	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/Delay Charges	Centrate Hauling/Transportation
<b>Non-Members:(Continued)</b>										
<b>Village of Hammond:</b>										
Monthly Billings										
January	\$ 4,051.00	\$ -	\$ 4,051.00	\$ 4,051.00	\$ 2,109.41	\$ 482.19	\$ 125.00	\$ 1,334.40	\$ -	\$ -
February	3,659.41	-	3,659.41	3,659.41	2,015.20	460.65	125.00	1,058.56	-	-
March	4,017.58	-	4,017.58	4,017.58	2,138.90	488.93	125.00	1,264.75	-	-
April	2,248.37	-	2,248.37	2,248.37	904.75	206.82	125.00	1,011.80	-	-
May	2,233.99	-	2,233.99	2,233.99	1,098.94	251.20	125.00	758.85	-	-
June	4,822.53	-	4,822.53	4,822.53	2,794.09	638.69	125.00	1,264.75	-	-
July	7,456.86	-	7,456.86	7,456.86	4,238.25	968.81	125.00	2,124.80	-	-
August	3,319.53	-	3,319.53	3,319.53	1,735.43	396.70	125.00	1,062.40	-	-
September	2,458.38	-	2,458.38	2,458.38	1,250.69	285.89	125.00	796.80	-	-
October	3,268.72	-	3,268.72	3,268.72	1,694.08	387.24	125.00	1,062.40	-	-
November	4,212.48	-	4,212.48	4,212.48	2,246.06	513.42	125.00	1,328.00	-	-
December	2,051.49	-	2,051.49	2,051.49	919.50	210.19	125.00	796.80	-	-
Subtotal	43,800.34	-	43,800.34	43,800.34	23,145.30	5,290.73	1,500.00	13,864.31	-	-
Final Adjustment	(1,763.59)	-	(1,763.59)	(1,763.59)	(1,763.59)	-	-	-	-	-
	42,036.75	-	42,036.75	42,036.75	21,381.71	5,290.73	1,500.00	13,864.31	-	-
<b>City of Lake City:</b>										
Monthly Billings										
January	\$ 17,808.64	\$ -	\$ 17,808.64	\$ 17,808.64	\$ 10,483.42	\$ 2,396.38	\$ 125.00	\$ 4,803.84	\$ -	\$ -
February	16,700.93	-	16,700.93	16,700.93	9,830.03	2,247.02	125.00	4,498.88	-	-
March	17,644.29	-	17,644.29	17,644.29	10,347.85	2,365.39	125.00	4,806.05	-	-
April	17,717.18	-	17,717.18	17,717.18	10,407.18	2,378.95	125.00	4,806.05	-	-
May	14,071.17	-	14,071.17	14,071.17	8,057.20	1,841.77	125.00	4,047.20	-	-
June	17,615.13	-	17,615.13	17,615.13	10,324.12	2,359.96	125.00	4,806.05	-	-
July	17,517.34	-	17,517.34	17,517.34	10,481.26	2,395.88	125.00	4,515.20	-	-
August	15,643.08	-	15,643.08	15,643.08	9,388.08	2,146.00	125.00	3,984.00	-	-
September	19,914.63	-	19,914.63	19,914.63	12,216.33	2,792.50	125.00	4,780.80	-	-
October	16,211.67	-	16,211.67	16,211.67	9,850.88	2,251.79	125.00	3,984.00	-	-
November	18,505.21	-	18,505.21	18,505.21	11,285.33	2,579.68	125.00	4,515.20	-	-
December	19,460.98	-	19,460.98	19,460.98	11,630.90	2,658.68	125.00	5,046.40	-	-
Subtotal	208,810.25	-	208,810.25	208,810.25	124,302.58	28,414.00	1,500.00	54,593.67	-	-
Final Adjustment	(9,472.18)	-	(9,472.18)	(9,472.18)	(9,472.18)	-	-	-	-	-
	199,338.07	-	199,338.07	199,338.07	114,830.40	28,414.00	1,500.00	54,593.67	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate
		Applied to Billings								Hauling/ Transportation
<b>Non-Members:(Continued)</b>										
<b>City of Mazeppa:</b>										
Monthly Billings										
January	\$ 125.00	\$ -	\$ 125.00	\$ 125.00	\$ -	\$ -	\$ 125.00	\$ -	\$ -	\$ -
February	125.00	-	125.00	125.00	-	-	125.00	-	-	-
March	125.00	-	125.00	125.00	-	-	125.00	-	-	-
April	125.00	-	125.00	125.00	-	-	125.00	-	-	-
May	125.00	-	125.00	125.00	-	-	125.00	-	-	-
June	3,771.93	-	3,771.93	3,771.93	1,938.96	443.22	125.00	1,264.75	-	-
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	3,787.84	-	3,787.84	3,787.84	2,116.61	483.83	125.00	1,062.40	-	-
December	125.00	-	125.00	125.00	-	-	125.00	-	-	-
Subtotal	8,809.77	-	8,809.77	8,809.77	4,055.57	927.05	1,500.00	2,327.15	-	-
Final Adjustment	(309.02)	-	(309.02)	(309.02)	(309.02)	-	-	-	-	-
	8,500.75	-	8,500.75	8,500.75	3,746.55	927.05	1,500.00	2,327.15	-	-
<b>City of Mondovi:</b>										
Monthly Billings										
January	\$ 9,136.73	\$ -	\$ 9,136.73	\$ 9,136.73	\$ 5,162.78	\$ 1,180.15	\$ 125.00	\$ 2,668.80	\$ -	\$ -
February	6,360.14	-	6,360.14	6,360.14	3,351.83	766.19	125.00	2,117.12	-	-
March	7,400.07	-	7,400.07	7,400.07	4,068.51	930.01	125.00	2,276.55	-	-
April	8,522.69	-	8,522.69	8,522.69	4,982.26	1,138.88	125.00	2,276.55	-	-
May	8,074.19	-	8,074.19	8,074.19	4,782.32	1,093.18	125.00	2,073.69	-	-
June	8,405.42	-	8,405.42	8,405.42	4,818.28	1,101.40	125.00	2,161.51	199.23	-
July	8,712.97	-	8,712.97	8,712.97	4,950.97	1,131.73	125.00	2,505.27	-	-
August	9,010.18	-	9,010.18	9,010.18	5,203.41	1,189.43	125.00	2,492.34	-	-
September	6,911.13	-	6,911.13	6,911.13	3,716.47	849.54	125.00	2,220.12	-	-
October	8,052.47	-	8,052.47	8,052.47	4,393.59	1,004.32	125.00	2,529.56	-	-
November	7,956.96	-	7,956.96	7,956.96	4,329.58	989.69	125.00	2,512.69	-	-
December	6,231.32	-	6,231.32	6,231.32	3,072.78	702.40	125.00	2,331.14	-	-
Subtotal	94,774.27	-	94,774.27	94,774.27	52,832.78	12,076.92	1,500.00	28,165.34	199.23	-
Final Adjustment	(4,025.64)	-	(4,025.64)	(4,025.64)	(4,025.64)	-	-	-	-	-
	90,748.63	-	90,748.63	90,748.63	48,807.14	12,076.92	1,500.00	28,165.34	199.23	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate
		Applied to Billings								Hauling/ Transportation
<b>Non-Members:(Continued)</b>										
<b>Village of Pepin:</b>										
Monthly Billings										
January	\$ 5,563.41	\$ -	\$ 5,563.41	\$ 5,563.41	\$ 2,471.53	\$ 564.96	\$ 125.00	\$ 2,401.92	\$ -	\$ -
February	4,663.19	-	4,663.19	4,663.19	1,970.61	450.46	125.00	2,117.12	-	-
March	5,646.81	-	5,646.81	5,646.81	2,435.57	556.74	125.00	2,529.50	-	-
April	5,080.62	-	5,080.62	5,080.62	2,180.61	498.46	125.00	2,276.55	-	-
May	4,259.52	-	4,259.52	4,259.52	1,718.17	392.75	125.00	2,023.60	-	-
June	6,012.38	-	6,012.38	6,012.38	2,939.01	671.82	125.00	2,276.55	-	-
July	4,676.60	-	4,676.60	4,676.60	1,975.28	451.52	125.00	2,124.80	-	-
August	5,750.26	-	5,750.26	5,750.26	2,632.99	601.87	125.00	2,390.40	-	-
September	2,846.59	-	2,846.59	2,846.59	701.94	160.45	125.00	1,859.20	-	-
October	4,902.81	-	4,902.81	4,902.81	2,159.40	493.61	125.00	2,124.80	-	-
November	5,112.15	-	5,112.15	5,112.15	2,545.97	581.98	125.00	1,859.20	-	-
December	5,253.08	-	5,253.08	5,253.08	2,660.68	608.20	125.00	1,859.20	-	-
Subtotal	59,767.42	-	59,767.42	59,767.42	26,391.76	6,032.82	1,500.00	25,842.84	-	-
Final Adjustment	(1,463.51)	-	(1,463.51)	(1,463.51)	(1,463.51)	-	-	-	-	-
	58,303.91	-	58,303.91	58,303.91	24,928.25	6,032.82	1,500.00	25,842.84	-	-
<b>Village of Plum City:</b>										
Monthly Billings										
January	\$ 2,382.73	\$ -	\$ 2,382.73	\$ 2,382.73	\$ 968.76	\$ 221.45	\$ 125.00	\$ 1,067.52	\$ -	\$ -
February	1,310.80	-	1,310.80	1,310.80	534.37	122.15	125.00	529.28	-	-
March	1,820.02	-	1,820.02	1,820.02	761.99	174.18	125.00	758.85	-	-
April	2,715.15	-	2,715.15	2,715.15	1,078.80	246.60	125.00	1,264.75	-	-
May	1,345.29	-	1,345.29	1,345.29	581.47	132.92	125.00	505.90	-	-
June	3,317.09	-	3,317.09	3,317.09	1,774.63	405.66	125.00	1,011.80	-	-
July	2,575.01	-	2,575.01	2,575.01	1,345.62	307.59	125.00	796.80	-	-
August	1,655.99	-	1,655.99	1,655.99	813.77	186.02	125.00	531.20	-	-
September	1,403.28	-	1,403.28	1,403.28	608.08	139.00	125.00	531.20	-	-
October	1,542.45	-	1,542.45	1,542.45	721.36	164.89	125.00	531.20	-	-
November	1,687.36	-	1,687.36	1,687.36	839.31	191.85	125.00	531.20	-	-
December	2,971.31	-	2,971.31	2,971.31	1,668.18	381.33	125.00	796.80	-	-
Subtotal	24,726.48	-	24,726.48	24,726.48	11,696.34	2,673.64	1,500.00	8,856.50	-	-
Final Adjustment	(891.21)	-	(891.21)	(891.21)	(891.21)	-	-	-	-	-
	23,835.27	-	23,835.27	23,835.27	10,805.13	2,673.64	1,500.00	8,856.50	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate
		Applied to Billings								Hauling/ Transportation
<b>Non-Members:(Continued)</b>										
<b>Travel Center of America:</b>										
Monthly Billings										
January	\$ 125.00	\$ -	\$ 125.00	\$ 125.00	\$ -	\$ -	\$ 125.00	\$ -	\$ -	\$ -
February	125.00	-	125.00	125.00	-	-	125.00	-	-	-
March	125.00	-	125.00	125.00	-	-	125.00	-	-	-
April	125.00	-	125.00	125.00	-	-	125.00	-	-	-
May	125.00	-	125.00	125.00	-	-	125.00	-	-	-
June	125.00	-	125.00	125.00	-	-	125.00	-	-	-
July	125.00	-	125.00	125.00	-	-	125.00	-	-	-
August	125.00	-	125.00	125.00	-	-	125.00	-	-	-
September	125.00	-	125.00	125.00	-	-	125.00	-	-	-
October	125.00	-	125.00	125.00	-	-	125.00	-	-	-
November	718.28	-	718.28	718.28	103.92	23.76	125.00	265.60	-	200.00
December	780.13	-	780.13	780.13	154.27	35.26	125.00	265.60	-	200.00
Subtotal	2,748.41	-	2,748.41	2,748.41	258.19	59.02	1,500.00	531.20	-	400.00
Final Adjustment	(19.67)	-	(19.67)	(19.67)	(19.67)	-	-	-	-	-
	2,728.74	-	2,728.74	2,728.74	238.52	59.02	1,500.00	531.20	-	400.00
<b>City of West Concord:</b>										
Monthly Billings										
January	\$ 1,413.35	\$ -	\$ 1,413.35	\$ 1,413.35	\$ 476.47	\$ 108.92	\$ 125.00	\$ 702.96	\$ -	\$ -
February	1,442.98	-	1,442.98	1,442.98	801.91	183.31	125.00	332.76	-	-
March	1,288.22	-	1,288.22	1,288.22	409.94	93.71	125.00	659.57	-	-
April	2,843.49	-	2,843.49	2,843.49	1,417.18	323.95	125.00	977.36	-	-
May	1,327.76	-	1,327.76	1,327.76	718.12	164.15	125.00	320.49	-	-
June	1,302.65	-	1,302.65	1,302.65	698.70	159.71	125.00	319.24	-	-
July	1,936.94	-	1,936.94	1,936.94	924.89	211.42	125.00	675.63	-	-
August	1,794.09	-	1,794.09	1,794.09	818.09	187.01	125.00	663.99	-	-
September	2,062.27	-	2,062.27	2,062.27	1,019.11	232.95	125.00	685.21	-	-
October	1,189.59	-	1,189.59	1,189.59	583.27	133.33	125.00	347.99	-	-
November	2,274.11	-	2,274.11	2,274.11	1,159.35	265.01	125.00	724.75	-	-
December	1,875.47	-	1,875.47	1,875.47	900.44	205.83	125.00	644.20	-	-
Subtotal	20,750.92	-	20,750.92	20,750.92	9,927.47	2,269.30	1,500.00	7,054.15	-	-
Final Adjustment	(756.84)	-	(756.84)	(756.84)	(756.84)	-	-	-	-	-
	19,994.08	-	19,994.08	19,994.08	9,170.63	2,269.30	1,500.00	7,054.15	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
 YEAR ENDED DECEMBER 31, 2020**

	Components of Revenues			Allocation of Revenues						
	Charges	Grant Credit Applied to Billings	Totals	Total Revenues	Processing	Replacement	Admini- stration	Transpor- tation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>Total Non-Members</b>										
Monthly Billings	\$ 509,186.91	\$ -	\$ 509,186.91	\$ 509,186.91	\$ 275,556.43	\$ 62,988.75	\$ 15,000.00	\$ 154,785.15	\$ 456.58	\$ 400.00
Final Adjustment	(20,450.51)	-	(20,450.51)	(20,450.51)	(20,450.51)	-	-	-	-	-
	<u>488,736.40</u>	<u>-</u>	<u>488,736.40</u>	<u>488,736.40</u>	<u>255,105.92</u>	<u>62,988.75</u>	<u>15,000.00</u>	<u>154,785.15</u>	<u>456.58</u>	<u>400.00</u>
<b>Total Charges:</b>										
Monthly Billings	2,424,714.85	-	2,424,714.85	2,424,714.85	1,349,436.46	308,379.90	31,500.00	731,735.10	3,263.39	400.00
Final Adjustment	(104,070.65)	-	(104,070.65)	(104,070.65)	(104,070.65)	-	-	-	-	-
	<u>\$ 2,320,644.20</u>	<u>\$ -</u>	<u>\$ 2,320,644.20</u>	<u>\$ 2,320,644.20</u>	<u>\$ 1,245,365.81</u>	<u>\$ 308,379.90</u>	<u>\$ 31,500.00</u>	<u>\$ 731,735.10</u>	<u>\$ 3,263.39</u>	<u>\$ 400.00</u>



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS  
YEAR ENDED DECEMBER 31, 2020**

	Totals	Amery	Baldwin	Ellsworth	Hudson	N. Richmond	Osceola	Prescott	River Falls	Roberts	Somerset	Sp. Valley
<b>Pounds Processed:</b>												
Amount	3,356,927	208,846	166,582	125,041	617,303	753,116	230,738	175,813	766,058	64,545	186,750	62,135
Percentage	100.00%	6.22%	4.96%	3.72%	18.39%	22.45%	6.87%	5.24%	22.82%	1.92%	5.56%	1.85%
<b>Charge for Processing:</b>												
Total Funding Requirements [1]	\$ 1,553,745.71											
Less Non-Member Billings [2]	<u>(318,094.67)</u>											
Recoverable from Members	1,235,651.04											
Less Billed to Date	<u>(1,319,271.18)</u>	<u>(82,075.69)</u>	<u>(65,467.53)</u>	<u>(49,140.72)</u>	<u>(242,599.68)</u>	<u>(295,975.39)</u>	<u>(90,679.65)</u>	<u>(69,094.49)</u>	<u>(301,061.21)</u>	<u>(25,365.79)</u>	<u>(73,392.76)</u>	<u>(24,418.27)</u>
Final Adjustment	(83,620.14)	(5,218.20)	(4,179.24)	(3,174.50)	(15,363.45)	(18,571.73)	(5,790.42)	(4,346.38)	(19,085.64)	(1,641.29)	(4,690.56)	(1,558.73)
<b>Charge for Transportation:</b>												
Total Transportation Charges per Hauler	579,756.76	38,712.55	27,238.87	26,978.82	95,078.31	131,884.13	56,409.89	22,283.14	99,483.20	8,076.40	60,455.08	13,156.37
Less Billed Members to Date	<u>(579,756.76)</u>	<u>(38,712.55)</u>	<u>(27,238.87)</u>	<u>(26,978.82)</u>	<u>(95,078.31)</u>	<u>(131,884.13)</u>	<u>(56,409.89)</u>	<u>(22,283.14)</u>	<u>(99,483.20)</u>	<u>(8,076.40)</u>	<u>(60,455.08)</u>	<u>(13,156.37)</u>
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Final Billing Adjustment for Members</b>	<u>\$ (83,620.14)</u>	<u>\$ (5,218.20)</u>	<u>\$ (4,179.24)</u>	<u>\$ (3,174.50)</u>	<u>\$ (15,363.45)</u>	<u>\$ (18,571.73)</u>	<u>\$ (5,790.42)</u>	<u>\$ (4,346.38)</u>	<u>\$ (19,085.64)</u>	<u>\$ (1,641.29)</u>	<u>\$ (4,690.56)</u>	<u>\$ (1,558.73)</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, 2020**

	Downsville San. Dist.	Eleva/Strum	Hammond	Lake City	Mazeppa	Mondovi	Pepin	Plum City	Travel Center	West Concord	Totals
Total Pounds Processed	9,135	54,675	64,364	345,667	11,278	146,921	74,713	32,526	718	27,606	767,603
<b>Charge for Processing:</b>											
Charged Rate per Pound [1]	\$0.4144										
Total Charge Based on Above Pounds	\$ 3,785.54	\$ 22,657.32	\$ 26,672.44	\$ 143,244.40	\$ 4,673.60	\$ 60,884.06	\$ 30,961.07	\$ 13,478.77	\$ 297.54	\$ 11,439.93	\$ 318,094.67
Less Billed to Date	(4,035.85)	(24,155.86)	(28,436.03)	(152,716.58)	(4,982.62)	(64,909.70)	(32,424.58)	(14,369.98)	(317.21)	(12,196.77)	(338,545.18)
Final Adjustment	(250.31)	(1,498.54)	(1,763.59)	(9,472.18)	(309.02)	(4,025.64)	(1,463.51)	(891.21)	(19.67)	(756.84)	(20,450.51)
<b>Other Adjustments:</b>											
Total Transportation Charges for Non-Members	2,099.50	11,707.84	13,864.31	54,593.67	2,327.15	28,364.57	25,842.84	8,856.50	531.20	7,054.15	155,241.73
Less Billed to Date	(2,099.50)	(11,707.84)	(13,864.31)	(54,593.67)	(2,327.15)	(28,364.57)	(25,842.84)	(8,856.50)	(531.20)	(7,054.15)	(155,241.73)
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-
Total Adjustments to Non-Member Billings	<u>\$ (250.31)</u>	<u>\$ (1,498.54)</u>	<u>\$ (1,763.59)</u>	<u>\$ (9,472.18)</u>	<u>\$ (309.02)</u>	<u>\$ (4,025.64)</u>	<u>\$ (1,463.51)</u>	<u>\$ (891.21)</u>	<u>\$ (19.67)</u>	<u>\$ (756.84)</u>	<u>\$ (20,450.51)</u>

[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	\$0.3767
Charged Rate - Actual Rate at 110%	\$0.4144
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	3,356,927
Charged Rate	\$0.0000

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
CALCULATION OF NET FUNDING REQUIREMENTS AND FINAL BILLING ADJUSTMENTS  
YEAR ENDED DECEMBER 31, 2020**

	Totals	Allocation for Recovery			Totals
		Processing/ Replacement	Member Transportation	Non-Member Transportation	
Operating Fund Expenditures	\$ 1,976,236.33	\$ 1,241,237.84	\$ 579,756.76	\$ 155,241.73	\$ 1,976,236.33
Transfer to Replacement Fund	350,000.00	350,000.00	-	-	350,000.00
Transfer from Replacement Fund	-	-	-	-	-
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	1,551.99	(1,551.99)	-	-	(1,551.99)
Debt Service Fund	-	-	-	-	-
Centrate Hauling/Transportation	400.00	(400.00)	-	-	(400.00)
Other/Miscellaneous	4,040.14	(4,040.14)	-	-	(4,040.14)
<b>Net Funding Requirements for Billing Period</b>		<b>\$ 1,553,745.71</b>	<b>\$ 579,756.76</b>	<b>\$ 155,241.73</b>	<b>\$ 2,288,744.20</b>
<b>Net Funding Requirements for Billing Period</b>		<b>\$ 1,553,745.71</b>	<b>\$ 579,756.76</b>	<b>\$ 155,241.73</b>	<b>\$ 2,288,744.20</b>
<b>Billings Prior to Final Adjustment: [1]</b>					
Members:					
Processing/Replacement	\$ 1,319,271.18	1,319,271.18	-	-	1,319,271.18
Debt Service	-	-	-	-	-
Transportation	579,756.76	-	579,756.76	-	579,756.76
Total Member Billings		1,319,271.18	579,756.76	-	1,899,027.94
Non-Member Billings:					
Processing/Replacement	338,545.18	338,545.18	-	-	338,545.18
Debt Service	-	-	-	-	-
Transportation	155,241.73	-	-	155,241.73	155,241.73
Total Non-Member Billings		338,545.18	-	155,241.73	493,786.91
<b>Total Billings to Date</b>		<b>1,657,816.36</b>	<b>579,756.76</b>	<b>155,241.73</b>	<b>2,392,814.85</b>
<b>Net Amount to be Recovered (Refunded) through Final Adjustments</b>		<b>\$ (104,070.65)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (104,070.65)</b>

[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, 2020 AND 2019  
(UNAUDITED)**

	Year Ended December 31, 2020						Year Ended December 31, 2019					
	Pounds			Gallons			Pounds			Gallons		
	Total Pounds	Total Percentage	Member Percentage	Total Gallons	Total Percentage	Member Percentage	Total Pounds	Total Percentage	Member Percentage	Total Gallons	Total Percentage	Member Percentage
<b>Members:</b>												
Amery	208,846	5.06%	6.22%	1,057,535	5.37%	6.66%	178,139	4.40%	5.35%	832,538	4.47%	5.67%
Baldwin	166,582	4.04%	4.96%	746,875	3.79%	4.71%	171,096	4.22%	5.14%	718,273	3.86%	4.89%
Ellsworth	125,041	3.03%	3.72%	738,901	3.75%	4.66%	124,731	3.08%	3.75%	806,728	4.34%	5.49%
Hudson	617,303	14.97%	18.39%	2,564,744	13.01%	16.16%	728,714	17.99%	21.90%	3,028,470	16.27%	20.62%
New Richmond	753,116	18.26%	22.45%	3,650,164	18.52%	23.00%	693,329	17.12%	20.84%	2,741,198	14.73%	18.66%
Osceola	230,738	5.59%	6.87%	1,558,759	7.91%	9.82%	223,497	5.52%	6.72%	1,370,914	7.37%	9.33%
Prescott	175,813	4.26%	5.24%	607,078	3.08%	3.83%	165,437	4.08%	4.97%	573,086	3.08%	3.90%
River Falls	766,058	18.57%	22.82%	2,707,012	13.74%	17.06%	762,256	18.82%	22.91%	2,716,573	14.60%	18.49%
Roberts	64,545	1.56%	1.92%	222,417	1.13%	1.39%	64,381	1.59%	1.93%	285,654	1.54%	1.95%
Somerset	186,750	4.53%	5.56%	1,656,079	8.40%	10.44%	154,520	3.82%	4.64%	1,228,214	6.60%	8.36%
Spring Valley	62,135	1.51%	1.85%	360,553	1.83%	2.27%	61,702	1.52%	1.85%	388,057	2.09%	2.64%
Total Members	<u>3,356,927</u>	<u>81.38%</u>	<u>100.00%</u>	<u>15,870,117</u>	<u>80.53%</u>	<u>100.00%</u>	<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>
<b>Non-Members:</b>												
Downsville San. Dist.	9,135	0.22%		58,129	0.29%		5,747	0.14%		32,180	0.17%	
Eleva/Strum	54,675	1.33%		248,565	1.26%		47,035	1.16%		176,503	0.95%	
Hammond	64,364	1.56%		356,388	1.81%		48,927	1.21%		287,956	1.55%	
Lake City	345,667	8.39%		1,266,820	6.43%		325,812	8.05%		1,340,002	7.19%	
Mazeppa	11,278	0.27%		50,252	0.25%		15,153	0.37%		63,365	0.34%	
Mondovi	146,921	3.56%		756,526	3.84%		145,019	3.58%		670,145	3.60%	
Pepin	74,713	1.81%		707,983	3.59%		61,208	1.51%		646,380	3.47%	
Plum City	32,526	0.79%		246,212	1.25%		31,492	0.78%		347,351	1.87%	
Travel Center	718	0.02%		15,493	0.08%		6,357	0.16%		158,722	0.85%	
West Concord	27,606	0.67%		131,828	0.67%		35,708	0.88%		196,570	1.06%	
Total Non-Members	<u>767,603</u>	<u>18.62%</u>		<u>3,838,196</u>	<u>19.47%</u>		<u>722,458</u>	<u>17.84%</u>		<u>3,919,174</u>	<u>21.05%</u>	
<b>Totals</b>	<u>4,124,530</u>	<u>100.00%</u>		<u>19,708,313</u>	<u>100.00%</u>		<u>4,050,260</u>	<u>100.00%</u>		<u>18,608,879</u>	<u>100.00%</u>	

**Net Cost of Treatment per Pound:**

Processing	\$	0.3767	\$	0.3856
Debt Service	\$	-	\$	-