

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

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED DECEMBER 31, 2022**



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**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
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YEAR ENDED DECEMBER 31, 2022**

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## INDEPENDENT AUDITORS' REPORT

Biosolids Commission  
West Central Wisconsin Biosolids Facility  
Ellsworth, Wisconsin

### Report on the Audit of the Financial Statements

#### **Qualified Opinion**

We have audited the accompanying financial statements of the West Central Wisconsin Biosolids Facility, Wisconsin (Facility) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Facility's basic financial statements as listed in the table of contents.

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion" section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the Facility, as of December 31, 2022, and the changes in its financial position, and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Facility and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

***Auditors' Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Facility's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Facility's ability to continue as a going concern for a reasonable period of time.

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

**Required Supplementary Information**

Management 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 Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Facility’s basic financial statements. The supplementary information, as listed in the table of contents, 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 supplementary information of the qualified opinion, as explained in the “Basis for Qualified Opinion” paragraph, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the financial statements. The other information is comprised of the detail of member and non-member usages but does not include the basic financial statements and our auditors’ report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



**CliftonLarsonAllen LLP**

Hudson, Wisconsin  
June 15, 2023

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 STATEMENT OF NET POSITION  
 DECEMBER 31, 2022**

**ASSETS**

Current Assets:

Cash and Cash Equivalents - Operating	\$ (353,414.69)
Accounts Receivable:	
Due from Members	299,584.58
Due from Non-Members	87,981.19
Other Assets	42,665.04
Total Current Assets	<u>76,816.12</u>

Restricted Assets:

Cash and Cash Equivalents - Asset Replacement	<u>2,919,941.93</u>
Total Restricted Assets	2,919,941.93

Capital Assets:

Capital Assets	8,343,914.15
Less: Accumulated Depreciation	<u>(6,627,906.94)</u>
Total Capital Assets	<u>1,716,007.21</u>

Total Assets	4,712,765.26
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**LIABILITIES**

Current Liabilities Payable from Current Assets:

Accounts Payable - Operating	55,807.80
Payroll Taxes and Withholdings	<u>21,008.32</u>
Total Current Liabilities Payable from Current Assets	<u>76,816.12</u>

Total Liabilities	<u>76,816.12</u>
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**NET POSITION**

Investment in Capital Assets	1,716,007.21
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Restricted for:

Capital Assets Replacement	<u>2,919,941.93</u>
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Total Net Position	<u><u>\$ 4,635,949.14</u></u>
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**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
 YEAR ENDED DECEMBER 31, 2022**

**OPERATING REVENUES**

Charges for Contracted Services:	
Members	\$ 2,298,195.27
Non-Members	604,532.98
Total Charges for Contracted Services	<u>2,902,728.25</u>
Other	6,293.37
Total Operating Revenues	<u>2,909,021.62</u>

**OPERATING EXPENSES**

Operation and Maintenance	1,129,820.51
Administrative	72,146.65
Transportation	971,098.07
Marketing	75,435.95
Total Operation and Maintenance	<u>2,248,501.18</u>
Depreciation	271,685.56
Total Operating Expenses	<u>2,520,186.74</u>

**OPERATING INCOME**

388,834.88

**NONOPERATING REVENUES**

Interest Revenue	<u>31,721.98</u>
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Net Nonoperating Revenues	<u>31,721.98</u>
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**CHANGE IN NET POSITION**

420,556.86

Net Position - Beginning of Year	<u>4,215,392.28</u>
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**NET POSITION - END OF YEAR**

\$ 4,635,949.14

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2022**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Net Cash Received from Members for Contracted Services	\$ 2,202,832.70
Net Cash Received from Non-Members for Contracted Services	562,672.03
Other Cash Received	6,293.37
Cash Payments to Suppliers for Goods and Services	(1,913,382.30)
Cash Payments for Employee Services	<u>(267,526.33)</u>
Net Cash Provided by Operating Activities	590,889.47

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

Cash Paid for Capital Assets Additions	(467,242.42)
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest on Investments	<u>31,721.98</u>
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**NET CHANGE IN CASH AND CASH EQUIVALENTS**

155,369.03

Cash and Cash Equivalents - Beginning of Year

2,411,158.21

**CASH AND CASH EQUIVALENTS - END OF YEAR**

\$ 2,566,527.24

**RECONCILIATION OF OPERATING INCOME TO NET  
CASH PROVIDED BY OPERATING ACTIVITIES**

Operating Income	\$ 388,834.88
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation	271,685.56
(Increase) Decrease in:	
Due from Members	(62,172.33)
Due from Non-Members	(41,860.95)
Inventory	19,492.96
Prepayments	5,816.18
Increase (Decrease) in:	
Accounts Payable	32,900.27
Payroll Taxes and Withholdings	9,383.14
Due to Members	<u>(33,190.24)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 590,889.47</u></u>

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

Cash and Investments per Statement of Net Position:	
Cash and Investments	\$ (353,414.69)
Cash and Investments - Restricted	<u>2,919,941.93</u>
Total Cash and Investments	<u><u>\$ 2,566,527.24</u></u>

See accompanying Notes to Financial Statements.



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

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

Funding for operations and debt service of the Facility is to be provided by users of the Facility (both members and non-members) based on contracts for use of the processing facility – see Note 2.B.1. Funding for construction of the processing facility was initially provided by its members as discussed in Note 2.D. This funding was repaid by the Facility through its user charges. As of December 31, 2022, the Facility was providing services to 10 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 20 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 FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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

**B. Basis of Presentation**

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

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

The basic financial statements of the Facility consist of the statement of net position, the statement of revenues, expenses, and changes in net position, and the statement of cash flows.

The statement of net position presents information on all of the Facility's assets and liabilities, with the difference between the two reported as net position. The statement of revenues, expenses, and changes in net position present information showing how the Facility's net position changed during the year. The statement of cash flows presents information on the cash flows of the Facility during the fiscal year. It is a good indicator of whether or not enough cash flow is being generated during the fiscal year to meet the operating needs of the Facility.

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

The Facility's basic financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange 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.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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

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

The Facility distinguishes operating revenues and expenses from nonoperating 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 nonoperating revenues and expenses.

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. Other Assets

Other assets 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 FINANCIAL STATEMENTS  
 DECEMBER 31, 2022**

**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 (through 2025)
Buildings and Structures	2,500	Straight-Line	28 Years (through 2025)
Equipment	2,500	Straight-Line	5 to 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, 2022.

7. Long-Term Obligations

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

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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

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

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.

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

**A. Deposits and Investments**

The Facility's balances at individual financial institutions were subject to coverage under federal depository insurance and amounts appropriated by Sections 20.144(1)(a) and 34.08 of the Wisconsin Statutes (State Guarantee Fund). Federal depository insurance provides for coverage of up to \$250,000 for time and savings deposits and an additional \$250,000 for demand deposits at any institution. In addition, funds held for others (such as trust funds) are subject to coverage under the name of the party for whom the funds are held. Coverage under the State Guarantee Fund may not exceed \$400,000 above the amount of coverage under federal depository insurance at any institution and is limited by the availability of the appropriations authorized therein. (Due to the relatively small size of the State Guarantee Fund in relation to the total coverage, total recovery of losses may not be available.) Also, Section 34.07 of the Wisconsin Statutes authorizes the Facility 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, 2022, \$34,900 of the Facility deposits were uncollateralized and exposed to custodial credit risk in excess of the collateralization agreement.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022**

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

**B. Receivables from Members and Non-Members**

As previously mentioned in Note 1.A., revenues for operations 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, 2022, 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.

Balances due from members and non-members at December 31, 2022, were as follows:

Member Facilities:	<u>Receivable</u>
Final Billing Adjustments	\$ 21,628.13
Unpaid Billings	<u>277,956.45</u>
Total	<u><u>\$ 299,584.58</u></u>
 Non-Members:	
Unpaid Billings	\$ 83,869.63
Final Billing Adjustments	<u>4,111.56</u>
Total	<u><u>\$ 87,981.19</u></u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022**

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

**C. Capital Assets**

Changes in the capital assets for the year ending December 31, 2022, were as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital Assets:				
Assets Not Being Depreciated:				
Land	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00
Construction Work in Progress	17,169.00	280,615.95	-	297,784.95
Total Capital Assets, Not Being Depreciated	52,169.00	280,615.95	-	332,784.95
Assets Being Depreciated:				
Land Improvements	702,007.04	-	-	702,007.04
Buildings and Structures	3,247,544.10	-	-	3,247,544.10
Equipment	3,874,951.59	186,626.47	-	4,061,578.06
Total Capital Assets, Being Depreciated	7,824,502.73	186,626	-	8,011,129.20
Less: Accumulated Depreciation:				
Land Improvements	522,026.94	23,890	-	545,917.11
Buildings and Structures	2,706,589.80	106,504	-	2,813,093.43
Equipment	3,127,604.64	141,292	-	3,268,896.40
Total Accumulated Depreciation	6,356,221.38	271,686	-	6,627,906.94
Total Capital Assets, Not Being Depreciated, Net	1,468,281.35	(85,059)	-	1,383,222.26
Net Capital Assets	<u>\$ 1,520,450.35</u>	<u>\$ 195,557</u>	<u>\$ -</u>	<u>\$ 1,716,007.21</u>

**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, 2022, consisted of the following individual fund balances:

Replacement Fund \$ 2,919,941.93

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, 2022. The commission anticipates actual billings to members will provide sufficient working capital for the Facility.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

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

**D. Net Position/Fund Balances (Continued)**

Replacement Fund

The Facility established this fund to accumulate resources for major repairs and replacement of plant and equipment. An amount of \$325,000 was included in charges to be set aside in this fund during 2022.

**NOTE 3 OTHER INFORMATION**

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

*Plan Description.* The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible state of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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

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



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

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

Benefits Provided (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, executives and elected officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

For the year ended December 31, 2022, the WRS recognized \$11,893 in contributions from the employer. Contributions for the years ended December 31, 2022 and 2021, were \$23,785 and \$24,966, respectively.

Contribution rates as of December 31, 2022, are:

	<u>Employee</u>	<u>Employer</u>
General	6.50%	6.50%

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2022**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

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

Postretirement 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>
2012	(1.3)	22.0
2013	(1.2)	11.0
2014	(7.0)	(7.0)
2015	(9.6)	9.0
2016	4.7	25.0
2017	2.9	2.0
2018	0.5	(5.0)
2019	2.0	4.0
2020	2.4	17.0
2021	0.0	10.0

**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.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**NOTE 3 OTHER INFORMATION (CONTINUED)**

**C. Significant Event**

During the prior year, the Facility received notice from the City of River Falls, a member Facility, to potentially withdraw from the operations of the Facility. The revenue received from the City comprises approximately 16% of total charges for service. The City approved the withdrawal which will officially take place in three years. Since all costs are charged out each year, there would be no net impact to the Facility. However, a smaller number of members to cost share on-going operations could restrict future capital investments.

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 CONVERSION OF TOTAL FUND BALANCES TO NET POSITION  
 DECEMBER 31, 2022**

<b>Total Fund Balances - (Schedule B-1)</b>	<b>\$ 2,919,941.93</b>
Required adjustments to convert Facility's modified accrual basis fund financial statements to full accrual financial statements:	
Capital Assets not Included in Fund Financial Statements:	
Land	\$ 35,000.00
Land Improvements	702,007.04
Buildings and Structures	3,247,544.10
Equipment	4,061,578.06
Construction Work in Progress	297,784.95
Accumulated Depreciation	<u>(6,627,906.94)</u>
	<u>1,716,007.21</u>
<b>Net Position of Full Accrual Statements</b>	<b><u><u>\$ 4,635,949.14</u></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, 2022**

**Net Change in Total Fund Balances - (Schedule B-2)** \$ 225,000.00

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	\$ 467,242.42	
Depreciation Expense Reported in Full Accrual Statements	<u>(271,685.56)</u>	<u>195,556.86</u>

**Change in Net Position of Full Accrual Statements** \$ 420,556.86

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
BALANCE SHEET – ALL FUNDS [1]  
DECEMBER 31, 2022**

	Operating Fund	Replacement Fund	Total Funds
<b>ASSETS</b>			
Cash and Investments:			
General Checking	\$ (353,414.69)	\$ 2,919,941.93	\$ 2,566,527.24
Due from Member Facilities	299,584.58	-	299,584.58
Due from Non-Members	87,981.19	-	87,981.19
Other Assets	42,665.04	-	42,665.04
 Total Assets	 \$ 76,816.12	 \$ 2,919,941.93	 \$ 2,996,758.05
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts Payable	\$ 55,807.80	\$ -	\$ 55,807.80
Payroll Taxes and Withholdings	21,008.32	-	21,008.32
Total Liabilities	76,816.12	-	76,816.12
 Fund Balances:			
Unreserved:			
Restricted	-	2,919,941.93	2,919,941.93
 Total Liabilities and Fund Balances	 \$ 76,816.12	 \$ 2,919,941.93	 \$ 2,996,758.05

[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, 2022**

	Operating Fund	Replacement Fund	Elimination Adjustments	Total Funds
<b>REVENUES</b>				
Revenues from Member Facilities	\$ 2,298,195.27	\$ -	\$ -	\$ 2,298,195.27
Revenues from Non-Member Facilities	604,532.98	-	-	604,532.98
Interest Revenue	31,721.98	-	-	31,721.98
Other	6,293.37	-	-	6,293.37
Total Revenues	<u>2,940,743.60</u>	<u>-</u>	<u>-</u>	<u>2,940,743.60</u>
<b>EXPENDITURES</b>				
Operations:				
Operation and Maintenance	1,597,062.93	-	-	1,597,062.93
Administrative	72,146.65	-	-	72,146.65
Transportation	971,098.07	-	-	971,098.07
Marketing	75,435.95	-	-	75,435.95
Total Expenditures	<u>2,715,743.60</u>	<u>-</u>	<u>-</u>	<u>2,715,743.60</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	225,000.00	-	-	225,000.00
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers from Other Funds	100,000.00	325,000.00	(425,000.00)	-
Transfers to Other Funds	<u>(325,000.00)</u>	<u>(100,000.00)</u>	<u>425,000.00</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(225,000.00)</u>	<u>225,000.00</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	225,000.00	-	225,000.00
Fund Balances- Beginning of Year	<u>-</u>	<u>2,694,941.93</u>	<u>-</u>	<u>2,694,941.93</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ -</u>	<u>\$ 2,919,941.93</u>	<u>\$ -</u>	<u>\$ 2,919,941.93</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, 2022**

	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Charges for Services:			
Contracted Services: (see Schedule C-2)			
Charges to Member Facilities	\$ 2,168,970.22	\$ 2,298,195.27	\$ (129,225.05)
Charges to Non-Member Facilities	-	604,532.98	(604,532.98)
Total Charges for Services	<u>2,168,970.22</u>	<u>2,902,728.25</u>	<u>733,758.03</u>
Miscellaneous:			
Interest Earnings	-	31,721.98	31,721.98
Other	-	6,293.37	6,293.37
Total Miscellaneous	<u>-</u>	<u>38,015.35</u>	<u>38,015.35</u>
Total Revenues	2,168,970.22	2,940,743.60	771,773.38
<b>EXPENDITURES</b>			
Operation:			
Salaries and Wages	162,540.05	164,962.40	(2,422.35)
FICA and Medicare	12,434.31	12,226.17	208.14
Retirement	10,565.10	10,722.56	(157.46)
Health Insurance	104,400.00	77,560.95	26,839.05
Life Insurance	2,000.00	1,383.54	616.46
Telephone	6,500.00	5,694.04	805.96
Water and Sewer Services	7,000.00	4,425.72	2,574.28
Electricity	70,000.00	61,454.04	8,545.96
Natural Gas	10,000.00	5,413.11	4,586.89
Fuel for Equipment	3,500.00	4,994.93	(1,494.93)
Sludge Conditioning Chemicals	200,000.00	181,861.39	18,138.61
Hot Dust and Lime	180,000.00	197,199.60	(17,199.60)
Phosphorus Chemicals	60,000.00	91,794.49	(31,794.49)
Odor Control Chemicals	50,000.00	42,799.24	7,200.76
Other Chemicals	11,000.00	4,441.44	6,558.56
Centrate Treatment and Hauling - Facility	20,000.00	-	20,000.00
Centrate Treatment and Hauling - Others	-	18,322.59	(18,322.59)
Lab Supplies	5,000.00	3,241.24	1,758.76
Outside Lab Testing	6,000.00	4,099.20	1,900.80
Lawn Care Expenses	1,000.00	715.28	284.72
Property and Liability Insurance	17,000.00	15,410.00	1,590.00
Workers Compensation Insurance	8,000.00	3,157.50	4,842.50

[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, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>EXPENDITURES (CONTINUED)</b>			
Operation (Continued):			
Payment for Governmental Services	\$ 48,761.94	\$ 49,808.53	\$ (1,046.59)
Environmental Fees	380.00	380.00	-
Training	3,000.00	1,834.37	1,165.63
Contingency	30,000.00	-	30,000.00
Other Operating	<u>17,300.00</u>	<u>13,986.38</u>	<u>3,313.62</u>
Total Operation	1,046,381.40	977,888.71	68,492.69
Maintenance and Capital:			
Structures and Improvements	40,000.00	15,641.76	24,358.24
Safety Training and Supplies	5,000.00	1,597.50	3,402.50
Heat, Ventilation, and HVAC	5,000.00	1,272.55	3,727.45
Dewatering Equipment	10,000.00	91,239.64	(81,239.64)
Sludge Cake Mixer	5,000.00	93,901.31	(88,901.31)
Receiving Station Equipment	500.00	9,321.67	(8,821.67)
Conveying Equipment	500.00	-	500.00
Loader Maintenance	2,500.00	1,848.61	651.39
Truck Maintenance	1,500.00	42.40	1,457.60
Odor Control Equipment	10,000.00	295.35	9,704.65
Scale	5,000.00	7,529.23	(2,529.23)
Office Equipment	1,000.00	-	1,000.00
Silos Maintenance	2,000.00	-	2,000.00
Sludge Pumps and Tanks	150,000.00	37,646.26	112,353.74
Other Equipment	40,000.00	47,042.44	(7,042.44)
Engineering	<u>40,000.00</u>	<u>311,795.50</u>	<u>(271,795.50)</u>
Total Maintenance and Capital	318,000.00	619,174.22	(301,174.22)
Administrative:			
Salaries and Wages:			
Superintendent Allocation	18,000.00	18,000.00	-
FICA and Medicare	1,377.00	1,377.00	-
Retirement	1,170.00	1,169.96	0.04

[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, 2022**

	Final Budget	Actual	Variance Positive (Negative)
<b>EXPENDITURES (CONTINUED)</b>			
Administrative (Continued):			
Health Insurance	\$ 8,000.00	\$ 7,375.33	\$ 624.67
Life Insurance	500.00	131.56	368.44
Commission Expenses	25,000.00	8,261.14	16,738.86
Office Supplies and Expenses	4,000.00	14,682.60	(10,682.60)
Software Support	3,000.00	4,804.06	(1,804.06)
Outside Services Employed:			
Legal	10,000.00	1,120.00	8,880.00
Accounting and Auditing	14,000.00	15,225.00	(1,225.00)
Miscellaneous General	4,000.00	-	4,000.00
Total Administrative	89,047.00	72,146.65	16,900.35
Transportation of Biosolids:			
Member Facilities	802,184.19	744,125.07	(168,913.88)
Non-Member Facilities	-	226,973.00	-
Total Transportation of Biosolids	802,184.19	971,098.07	(168,913.88)
Marketing:			
Product Marketing and Distribution	60,000.00	75,411.00	(15,411.00)
Sales/Marketing Prof. Consulting Fees	-	24.95	(24.95)
Total Marketing	60,000.00	75,435.95	(15,435.95)
Total Expenditures	2,315,612.59	2,715,743.60	(400,131.01)
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(146,642.37)	225,000.00	371,642.37
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfer from Replacement Fund	150,000.00	100,000.00	(50,000.00)
Transfer to Replacement Fund	(325,000.00)	(325,000.00)	-
Total Other Financing Sources (Uses)	(175,000.00)	(225,000.00)	(50,000.00)
<b>NET CHANGE IN FUND BALANCE</b>	(321,642.37)	-	321,642.37
Fund Balance - Beginning of Year	-	-	-
<b>FUND BALANCE - END OF YEAR</b>	\$ (321,642.37)	\$ -	\$ 321,642.37

[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, 2022**

	Total Charges for 2022				Billings/Refunds Due at December 31,		Other Charges Centrate Treat/Hlg
	Processing/ Replacement	Administration	Transportation	Total	Final Billings	Net Settlement	
<b>MEMBERS</b>							
Amery	\$ 82,268.57	\$ 1,500.00	\$ 38,581.09	\$ 122,349.66	\$ 1,184.40	\$ 1,184.40	\$ -
Baldwin	76,600.16	1,500.00	37,062.03	115,162.19	1,047.33	1,047.33	-
Ellsworth	66,182.54	1,500.00	43,628.28	111,310.82	899.26	899.26	-
Hudson	308,851.85	1,500.00	152,843.66	463,195.51	4,337.02	4,337.02	-
New Richmond	304,562.24	1,500.00	118,512.13	424,574.37	4,301.42	4,301.42	-
Osceola	112,755.44	1,500.00	73,650.87	187,906.31	1,527.85	1,527.85	-
Prescott	89,009.39	1,500.00	33,463.91	123,973.30	1,188.24	1,188.24	-
River Falls	343,934.72	1,500.00	130,886.32	476,321.04	4,834.60	4,834.60	-
Roberts	33,704.07	1,500.00	11,094.50	46,298.57	425.03	425.03	5,566.98
Somerset	86,098.58	1,500.00	86,281.99	173,880.57	1,553.48	1,553.48	-
Spring Valley	28,035.66	1,500.00	18,120.29	47,655.95	329.50	329.50	-
Total Members	1,532,003.22	16,500.00	744,125.07	2,292,628.29	21,628.13	21,628.13	5,566.98
<b>NON-MEMBERS</b>							
Downsville San. Dist.	5,289.75	1,500.00	2,785.86	9,575.61	62.48	62.48	-
Eleva/Strum	24,840.51	1,500.00	20,698.65	47,039.16	290.85	290.85	3,272.91
Hammond	29,615.03	1,500.00	17,943.93	49,058.96	347.83	347.83	-
Lake City	166,042.49	1,500.00	78,151.46	245,693.95	1,947.77	1,947.77	-
Mazeppa	8,848.08	1,500.00	5,338.39	15,686.47	104.23	104.23	-
Mondovi	58,562.51	1,500.00	41,204.79	101,267.30	687.28	687.28	-
Pepin	29,647.98	1,500.00	34,463.79	65,611.77	347.22	347.22	-
Plum City	14,928.56	1,500.00	12,248.92	28,677.48	175.07	175.07	-
Travel Center of Amer.	1,651.67	1,500.00	6,979.96	10,131.63	19.36	19.36	8,008.78
West Concord	11,041.71	1,500.00	7,157.25	19,698.96	129.47	129.47	-
Total Non-Members	350,468.29	15,000.00	226,973.00	592,441.29	4,111.56	4,111.56	11,281.69
Totals	<u>\$ 1,882,471.51</u>	<u>\$ 31,500.00</u>	<u>\$ 971,098.07</u>	<u>\$ 2,885,069.58</u>	<u>\$ 25,739.69</u>	<u>\$ 25,739.69</u>	<u>\$ 16,848.67</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS  
 YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>MEMBER CHARGES</b>									
City of Amery:									
Monthly Billings:									
January	\$ 11,366.13	\$ 11,366.13	\$ 11,366.13	\$ 7,203.30	\$ 1,579.78	\$ 125.00	\$ 2,458.05	\$ -	\$ -
February	12,992.79	12,992.79	12,992.79	8,357.09	1,832.82	125.00	2,497.88	180.00	-
March	11,466.98	11,466.98	11,466.98	6,424.93	1,409.08	125.00	3,472.66	35.31	-
April	10,734.10	10,734.10	10,734.10	5,817.44	1,275.84	125.00	3,344.75	171.07	-
May	15,649.60	15,649.60	15,649.60	9,031.28	1,980.68	125.00	4,460.37	52.27	-
June	12,032.36	12,032.36	12,032.36	6,399.49	1,403.50	125.00	4,104.37	-	-
July	6,199.77	6,199.77	6,199.77	3,203.18	702.50	125.00	2,169.09	-	-
August	7,474.49	7,474.49	7,474.49	3,046.41	668.12	125.00	3,634.96	-	-
September	8,919.68	8,919.68	8,919.68	4,879.21	1,070.08	125.00	2,845.39	-	-
October	6,862.15	6,862.15	6,862.15	3,175.34	696.39	125.00	2,865.42	-	-
November	9,252.26	9,252.26	9,252.26	4,485.90	983.82	125.00	3,657.54	-	-
December	8,214.95	8,214.95	8,214.95	4,476.28	981.71	125.00	2,631.96	-	-
Subtotal	121,165.26	121,165.26	121,165.26	66,499.85	14,584.32	1,500.00	38,142.44	438.65	-
Final Adjustment	1,184.40	1,184.40	1,184.40	1,184.40	-	-	-	-	-
Total City of Amery	122,349.66	122,349.66	122,349.66	67,684.25	14,584.32	1,500.00	38,142.44	438.65	-
Village of Baldwin:									
Monthly Billings:									
January	8,074.86	8,074.86	8,074.86	4,579.76	1,004.40	125.00	2,365.70	-	-
February	11,852.34	11,852.34	11,852.34	6,843.34	1,500.84	125.00	3,383.16	-	-
March	7,878.65	7,878.65	7,878.65	4,316.75	946.72	125.00	2,434.17	56.01	-
April	7,729.23	7,729.23	7,729.23	4,290.97	941.07	125.00	2,349.08	23.11	-
May	11,628.03	11,628.03	11,628.03	6,381.27	1,399.50	125.00	3,701.65	20.61	-
June	12,084.00	12,084.00	12,084.00	6,566.92	1,440.22	125.00	3,823.29	128.57	-
July	10,084.76	10,084.76	10,084.76	5,944.65	1,303.74	125.00	2,711.37	-	-
August	10,673.80	10,673.80	10,673.80	5,216.82	1,144.12	125.00	4,187.86	-	-
September	9,812.12	9,812.12	9,812.12	5,027.73	1,102.65	125.00	3,556.74	-	-
October	7,320.99	7,320.99	7,320.99	3,845.40	843.35	125.00	2,507.24	-	-
November	5,939.73	5,939.73	5,939.73	2,969.06	651.15	125.00	2,194.52	-	-
December	11,036.35	11,036.35	11,036.35	5,980.74	1,311.66	125.00	3,618.95	-	-
Subtotal	114,114.86	114,114.86	114,114.86	61,963.41	13,589.42	1,500.00	36,833.73	228.30	-
Final Adjustment	1,047.33	1,047.33	1,047.33	1,047.33	-	-	-	-	-
Total Village of Baldwin	115,162.19	115,162.19	115,162.19	63,010.74	13,589.42	1,500.00	36,833.73	228.30	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>MEMBER CHARGES (CONTINUED)</b>									
Village of Ellsworth:									
Monthly Billings:									
January	\$ 7,293.38	\$ 7,293.38	\$ 7,293.38	\$ 3,583.08	\$ 785.82	\$ 125.00	\$ 2,799.48	\$ -	\$ -
February	7,367.96	7,367.96	7,367.96	3,844.72	843.20	125.00	2,555.04	-	-
March	11,360.86	11,360.86	11,360.86	6,265.41	1,374.09	125.00	3,530.36	66.00	-
April	9,834.12	9,834.12	9,834.12	5,836.35	1,279.99	125.00	2,590.50	2.28	-
May	9,390.86	9,390.86	9,390.86	4,213.27	924.03	125.00	4,128.56	-	-
June	12,697.16	12,697.16	12,697.16	5,733.55	1,257.45	125.00	5,581.16	-	-
July	6,836.38	6,836.38	6,836.38	3,280.54	719.47	125.00	2,711.37	-	-
August	9,965.71	9,965.71	9,965.71	4,344.26	952.75	125.00	4,543.70	-	-
September	7,639.22	7,639.22	7,639.22	3,537.36	775.79	125.00	3,201.07	-	-
October	9,227.21	9,227.21	9,227.21	4,527.50	992.94	125.00	3,581.77	-	-
November	10,010.18	10,010.18	10,010.18	4,507.56	988.57	125.00	4,389.05	-	-
December	8,788.52	8,788.52	8,788.52	3,867.41	848.17	125.00	3,947.94	-	-
Subtotal	110,411.56	110,411.56	110,411.56	53,541.01	11,742.27	1,500.00	43,560.00	68.28	-
Final Adjustment	899.26	899.26	899.26	899.26	-	-	-	-	-
Total Village of Ellsworth	111,310.82	111,310.82	111,310.82	54,440.27	11,742.27	1,500.00	43,560.00	68.28	-
City of Hudson:									
Monthly Billings:									
January	46,471.29	46,471.29	46,471.29	27,735.03	6,082.67	125.00	12,221.64	306.95	-
February	36,862.77	36,862.77	36,862.77	22,184.38	4,865.34	125.00	9,640.37	47.68	-
March	40,794.25	40,794.25	40,794.25	21,939.94	4,811.73	125.00	13,247.65	669.93	-
April	34,463.41	34,463.41	34,463.41	18,478.56	4,052.60	125.00	10,943.51	863.74	-
May	39,133.00	39,133.00	39,133.00	20,501.48	4,496.25	125.00	13,856.73	153.54	-
June	32,034.40	32,034.40	32,034.40	16,135.22	3,538.67	125.00	12,195.30	40.21	-
July	32,254.85	32,254.85	32,254.85	18,345.51	4,023.42	125.00	9,760.92	-	-
August	45,500.76	45,500.76	45,500.76	22,339.78	4,899.42	125.00	18,136.56	-	-
September	35,439.90	35,439.90	35,439.90	19,045.14	4,176.86	125.00	12,092.90	-	-
October	40,154.79	40,154.79	40,154.79	21,960.91	4,816.33	125.00	13,252.55	-	-
November	39,199.12	39,199.12	39,199.12	20,647.25	4,528.22	125.00	13,898.65	-	-
December	36,549.95	36,549.95	36,549.95	20,429.63	4,480.49	125.00	11,514.83	-	-
Subtotal	458,858.49	458,858.49	458,858.49	249,742.83	54,772.00	1,500.00	150,761.61	2,082.05	-
Final Adjustment	4,337.02	4,337.02	4,337.02	4,337.02	-	-	-	-	-
Total City of Hudson	463,195.51	463,195.51	463,195.51	254,079.85	54,772.00	1,500.00	150,761.61	2,082.05	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						Centrate Hauling/ Transportation
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	
<b>MEMBER CHARGES (CONTINUED)</b>									
City of New Richmond:									
Monthly Billings:									
January	\$ 34,541.50	\$ 34,541.50	\$ 34,541.50	\$ 21,609.55	\$ 4,739.27	\$ 125.00	\$ 7,926.29	\$ 141.39	\$ -
February	34,847.09	34,847.09	34,847.09	22,027.95	4,831.03	125.00	7,709.03	154.08	-
March	34,316.94	34,316.94	34,316.94	20,305.52	4,453.27	125.00	9,127.55	305.60	-
April	39,127.79	39,127.79	39,127.79	23,336.46	5,118.00	125.00	10,383.11	165.22	-
May	36,981.52	36,981.52	36,981.52	20,170.06	4,423.57	125.00	12,116.33	146.56	-
June	43,683.85	43,683.85	43,683.85	25,381.72	5,566.56	125.00	12,162.50	448.07	-
July	33,828.62	33,828.62	33,828.62	20,970.42	4,599.10	125.00	8,134.10	-	-
August	36,707.57	36,707.57	36,707.57	17,947.74	3,936.18	125.00	14,698.65	-	-
September	31,192.27	31,192.27	31,192.27	17,311.71	3,796.69	125.00	9,958.87	-	-
October	24,044.80	24,044.80	24,044.80	13,742.37	3,013.89	125.00	7,163.54	-	-
November	38,967.92	38,967.92	38,967.92	23,757.27	5,210.29	125.00	9,875.36	-	-
December	32,033.08	32,033.08	32,033.08	19,693.21	4,318.99	125.00	7,895.88	-	-
Subtotal	420,272.95	420,272.95	420,272.95	246,253.98	54,006.84	1,500.00	117,151.21	1,360.92	-
Final Adjustment	4,301.42	4,301.42	4,301.42	4,301.42	-	-	-	-	-
Total City of New Richmond	424,574.37	424,574.37	424,574.37	250,555.40	54,006.84	1,500.00	117,151.21	1,360.92	-
Village of Osceola:									
Monthly Billings:									
January	10,181.10	10,181.10	10,181.10	5,294.52	1,161.16	125.00	3,600.42	-	-
February	12,385.32	12,385.32	12,385.32	6,445.91	1,413.67	125.00	4,400.74	-	-
March	14,439.56	14,439.56	14,439.56	6,749.14	1,480.18	125.00	6,032.14	53.10	-
April	13,494.79	13,494.79	13,494.79	6,013.41	1,318.82	125.00	5,895.97	141.59	-
May	17,931.06	17,931.06	17,931.06	8,313.77	1,823.32	125.00	7,542.42	126.55	-
June	17,217.37	17,217.37	17,217.37	7,954.16	1,744.45	125.00	7,393.76	-	-
July	10,868.99	10,868.99	10,868.99	5,253.61	1,152.19	125.00	4,338.19	-	-
August	19,642.36	19,642.36	19,642.36	8,293.49	1,818.87	125.00	9,405.00	-	-
September	17,679.91	17,679.91	17,679.91	8,563.37	1,878.06	125.00	7,113.48	-	-
October	15,671.58	15,671.58	15,671.58	7,756.47	1,701.10	125.00	6,089.01	-	-
November	23,426.26	23,426.26	23,426.26	13,710.74	3,006.95	125.00	6,583.57	-	-
December	13,440.16	13,440.16	13,440.16	6,872.91	1,507.32	125.00	4,934.93	-	-
Subtotal	186,378.46	186,378.46	186,378.46	91,221.50	20,006.09	1,500.00	73,329.63	321.24	-
Final Adjustment	1,527.85	1,527.85	1,527.85	1,527.85	-	-	-	-	-
Total Village of Osceola	187,906.31	187,906.31	187,906.31	92,749.35	20,006.09	1,500.00	73,329.63	321.24	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>MEMBER CHARGES (CONTINUED)</b>									
City of Prescott:									
Monthly Billings:									
January	\$ 6,853.74	\$ 6,853.74	\$ 6,853.74	\$ 4,281.00	\$ 938.88	\$ 125.00	\$ 1,508.86	\$ -	\$ -
February	12,488.75	12,488.75	12,488.75	7,846.20	1,720.78	125.00	2,796.77	-	-
March	9,811.54	9,811.54	9,811.54	5,849.41	1,282.86	125.00	2,472.76	81.51	-
April	9,435.05	9,435.05	9,435.05	5,370.16	1,177.75	125.00	2,573.47	188.67	-
May	11,169.78	11,169.78	11,169.78	5,999.31	1,315.73	125.00	3,718.18	11.56	-
June	13,946.17	13,946.17	13,946.17	8,236.42	1,806.36	125.00	3,770.72	7.67	-
July	7,949.85	7,949.85	7,949.85	4,416.11	968.51	125.00	2,440.23	-	-
August	12,774.45	12,774.45	12,774.45	7,312.28	1,603.68	125.00	3,733.49	-	-
September	9,672.79	9,672.79	9,672.79	5,788.56	1,269.51	125.00	2,489.72	-	-
October	8,341.56	8,341.56	8,341.56	4,976.16	1,091.34	125.00	2,149.06	-	-
November	8,057.75	8,057.75	8,057.75	4,406.14	966.33	125.00	2,560.28	-	-
December	12,283.63	12,283.63	12,283.63	7,543.32	1,654.35	125.00	2,960.96	-	-
Subtotal	122,785.06	122,785.06	122,785.06	72,025.07	15,796.08	1,500.00	33,174.50	289.41	-
Final Adjustment	1,188.24	1,188.24	1,188.24	1,188.24	-	-	-	-	-
Total City of Prescott	123,973.30	123,973.30	123,973.30	73,213.31	15,796.08	1,500.00	33,174.50	289.41	-
City of River Falls:									
Monthly Billings:									
January	28,985.85	28,985.85	28,985.85	17,643.47	3,869.45	125.00	7,347.93	-	-
February	33,086.78	33,086.78	33,086.78	20,553.40	4,507.64	125.00	7,900.74	-	-
March	41,554.33	41,554.33	41,554.33	24,656.65	5,407.54	125.00	11,101.05	264.09	-
April	42,283.13	42,283.13	42,283.13	24,698.94	5,416.81	125.00	11,660.09	382.29	-
May	49,322.78	49,322.78	49,322.78	28,177.50	6,179.71	125.00	14,666.22	174.35	-
June	46,613.72	46,613.72	46,613.72	26,497.35	5,811.23	125.00	14,180.14	-	-
July	28,787.67	28,787.67	28,787.67	17,725.64	3,887.47	125.00	7,049.56	-	-
August	44,073.33	44,073.33	44,073.33	24,603.70	5,395.93	125.00	13,948.70	-	-
September	42,768.63	42,768.63	42,768.63	25,930.77	5,686.97	125.00	11,025.89	-	-
October	40,144.31	40,144.31	40,144.31	24,008.59	5,265.41	125.00	10,745.31	-	-
November	35,591.48	35,591.48	35,591.48	20,688.17	4,537.20	125.00	10,241.11	-	-
December	38,274.43	38,274.43	38,274.43	22,923.21	5,027.37	125.00	10,198.85	-	-
Subtotal	471,486.44	471,486.44	471,486.44	278,107.39	60,992.73	1,500.00	130,065.59	820.73	-
Final Adjustment	4,834.60	4,834.60	4,834.60	4,834.60	-	-	-	-	-
Total City of River Falls	476,321.04	476,321.04	476,321.04	282,941.99	60,992.73	1,500.00	130,065.59	820.73	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>MEMBER CHARGES (CONTINUED)</b>									
Village of Roberts:									
Monthly Billings:									
January	\$ 6,544.90	\$ 6,544.90	\$ 6,544.90	\$ 3,139.24	\$ 688.48	\$ 125.00	\$ 1,200.10	\$ -	\$ 1,392.08
February	3,301.67	3,301.67	3,301.67	1,506.88	330.48	125.00	415.82	138.46	785.03
March	125.00	125.00	125.00	-	-	125.00	-	-	-
April	4,615.89	4,615.89	4,615.89	2,878.64	631.32	125.00	980.93	-	-
May	6,418.56	6,418.56	6,418.56	3,938.57	863.78	125.00	1,491.21	-	-
June	4,886.52	4,886.52	4,886.52	2,960.81	649.34	125.00	1,151.37	-	-
July	4,070.71	4,070.71	4,070.71	2,326.49	510.23	125.00	1,108.99	-	-
August	4,264.86	4,264.86	4,264.86	2,519.71	552.61	125.00	1,067.54	-	-
September	8,011.43	8,011.43	8,011.43	3,732.64	818.62	125.00	1,778.37	-	1,556.80
October	7,089.56	7,089.56	7,089.56	3,378.18	740.88	125.00	1,432.71	-	1,412.79
November	125.00	125.00	125.00	-	-	125.00	-	-	-
December	1,986.42	1,986.42	1,986.42	912.10	200.04	125.00	329.00	-	420.28
Subtotal	51,440.52	51,440.52	51,440.52	27,293.26	5,985.78	1,500.00	10,956.04	138.46	5,566.98
Final Adjustment	425.03	425.03	425.03	425.03	-	-	-	-	-
Total Village of Roberts	51,865.55	51,865.55	51,865.55	27,718.29	5,985.78	1,500.00	10,956.04	138.46	5,566.98
Village of Somerset:									
Monthly Billings:									
January	11,093.70	11,093.70	11,093.70	5,032.89	1,103.78	125.00	4,832.03	-	-
February	14,892.09	14,892.09	14,892.09	6,997.02	1,534.54	125.00	6,235.53	-	-
March	16,552.03	16,552.03	16,552.03	7,248.68	1,589.73	125.00	7,350.49	238.13	-
April	12,545.57	12,545.57	12,545.57	5,491.86	1,204.44	125.00	5,383.84	340.43	-
May	15,026.38	15,026.38	15,026.38	6,105.20	1,338.95	125.00	7,401.14	56.09	-
June	16,263.40	16,263.40	16,263.40	6,132.36	1,344.91	125.00	8,661.13	-	-
July	11,041.02	11,041.02	11,041.02	4,727.59	1,036.83	125.00	5,151.60	-	-
August	17,941.65	17,941.65	17,941.65	6,364.43	1,395.80	125.00	10,056.42	-	-
September	13,977.73	13,977.73	13,977.73	5,235.39	1,148.19	125.00	7,469.15	-	-
October	12,887.80	12,887.80	12,887.80	4,592.14	1,007.12	125.00	7,163.54	-	-
November	14,254.60	14,254.60	14,254.60	4,988.88	1,094.13	125.00	8,046.59	-	-
December	15,851.12	15,851.12	15,851.12	6,421.84	1,408.40	125.00	7,895.88	-	-
Subtotal	172,327.09	172,327.09	172,327.09	69,338.28	15,206.82	1,500.00	85,647.34	634.65	-
Final Adjustment	1,553.48	1,553.48	1,553.48	1,553.48	-	-	-	-	-
Total Village of Somerset	173,880.57	173,880.57	173,880.57	70,891.76	15,206.82	1,500.00	85,647.34	634.65	-



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>MEMBER CHARGES (CONTINUED)</b>									
Village of Spring Valley:									
Monthly Billings:									
January	\$ 2,937.46	\$ 2,937.46	\$ 2,937.46	\$ 1,499.31	\$ 328.82	\$ 125.00	\$ 934.33	\$ 50.00	\$ -
February	4,842.63	4,842.63	4,842.63	2,540.34	557.13	125.00	1,620.16	-	-
March	4,619.45	4,619.45	4,619.45	2,305.52	505.63	125.00	1,670.15	13.15	-
April	3,891.77	3,891.77	3,891.77	1,919.09	420.88	125.00	1,394.98	31.82	-
May	4,879.23	4,879.23	4,879.23	2,240.54	491.38	125.00	1,989.64	32.67	-
June	5,455.17	5,455.17	5,455.17	2,542.40	557.58	125.00	2,230.19	-	-
July	3,308.06	3,308.06	3,308.06	1,721.06	377.45	125.00	1,084.55	-	-
August	5,003.43	5,003.43	5,003.43	2,218.54	486.56	125.00	2,173.33	-	-
September	3,675.98	3,675.98	3,675.98	1,745.47	382.81	125.00	1,422.70	-	-
October	4,607.57	4,607.57	4,607.57	2,207.54	484.14	125.00	1,790.89	-	-
November	976.18	976.18	976.18	398.12	87.31	125.00	365.75	-	-
December	3,129.52	3,129.52	3,129.52	1,384.83	303.71	125.00	1,315.98	-	-
Subtotal	47,326.45	47,326.45	47,326.45	22,722.76	4,983.40	1,500.00	17,992.65	127.64	-
Final Adjustment	329.50	329.50	329.50	329.50	-	-	-	-	-
Total Village of Spring Valley	47,655.95	47,655.95	47,655.95	23,052.26	4,983.40	1,500.00	17,992.65	127.64	-
Quarterly Billings	2,276,567.14	2,276,567.14	2,276,567.14	1,238,709.34	271,665.75	16,500.00	737,614.74	6,510.33	5,566.98
Final Adjustment	21,628.13	21,628.13	21,628.13	21,628.13	-	-	-	-	-
Total Member Charges	2,298,195.27	2,298,195.27	2,298,195.27	1,260,337.47	271,665.75	16,500.00	737,614.74	6,510.33	5,566.98

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>NON-MEMBER CHARGES</b>									
Downsville Sanitary District #1:									
Monthly Billings:									
January	\$ 125.00	\$ 125.00	\$ 125.00	\$ -	\$ -	\$ 125.00	\$ -	\$ -	\$ -
February	125.00	125.00	125.00	-	-	125.00	-	-	-
March	125.00	125.00	125.00	-	-	125.00	-	-	-
April	125.00	125.00	125.00	-	-	125.00	-	-	-
May	1,371.33	1,371.33	1,371.33	715.18	156.90	125.00	374.25	-	-
June	1,290.79	1,290.79	1,290.79	641.65	140.76	125.00	383.38	-	-
July	1,346.13	1,346.13	1,346.13	749.62	164.45	125.00	307.06	-	-
August	1,550.26	1,550.26	1,550.26	752.33	165.05	125.00	507.88	-	-
September	931.56	931.56	931.56	335.53	73.61	125.00	397.42	-	-
October	1,347.73	1,347.73	1,347.73	668.74	146.71	125.00	407.28	-	-
November	1,050.33	1,050.33	1,050.33	423.77	92.97	125.00	408.59	-	-
December	125.00	125.00	125.00	-	-	125.00	-	-	-
Subtotal	9,513.13	9,513.13	9,513.13	4,286.82	940.45	1,500.00	2,785.86	-	-
Final Adjustment	62.48	62.48	62.48	62.48	-	-	-	-	-
Total Downsville Sanitary District #1	9,575.61	9,575.61	9,575.61	4,349.30	940.45	1,500.00	2,785.86	-	-
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	2,975.49	2,975.49	2,975.49	1,556.13	341.38	125.00	952.98	-	-
June	6,848.11	6,848.11	6,848.11	3,517.83	771.74	125.00	2,433.54	-	-
July	3,798.40	3,798.40	3,798.40	1,967.12	431.55	125.00	1,274.73	-	-
August	9,525.96	9,525.96	9,525.96	4,181.54	917.34	125.00	4,302.08	-	-
September	11,932.78	11,932.78	11,932.78	5,174.96	1,135.28	125.00	4,399.60	-	1,097.94
October	9,430.51	9,430.51	9,430.51	2,775.18	608.82	125.00	4,508.72	-	1,412.79
November	4,884.97	4,884.97	4,884.97	960.15	210.64	125.00	2,827.00	-	762.18
December	125.00	125.00	125.00	-	-	125.00	-	-	-
Subtotal	50,021.22	50,021.22	50,021.22	20,132.91	4,416.75	1,500.00	20,698.65	-	3,272.91
Final Adjustment	290.85	290.85	290.85	290.85	-	-	-	-	-
Total Village of Eleva-Strum Joint Sewage Commission	50,312.07	50,312.07	50,312.07	20,423.76	4,416.75	1,500.00	20,698.65	-	3,272.91

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>NON-MEMBER CHARGES (CONTINUED)</b>									
Village of Hammond:									
Monthly Billings:									
January	\$ 4,099.83	\$ 4,099.83	\$ 4,099.83	\$ 2,043.36	\$ 448.27	\$ 125.00	\$ 1,483.20	\$ -	\$ -
February	3,143.74	3,143.74	3,143.74	1,474.08	323.38	125.00	1,221.28	-	-
March	3,306.24	3,306.24	3,306.24	1,462.09	320.75	125.00	1,398.40	-	-
April	4,235.95	4,235.95	4,235.95	1,919.13	421.02	125.00	1,770.80	-	-
May	6,352.43	6,352.43	6,352.43	2,958.62	649.06	125.00	2,619.75	-	-
June	7,265.76	7,265.76	7,265.76	3,655.22	801.88	125.00	2,683.66	-	-
July	2,496.40	2,496.40	2,496.40	1,390.45	305.05	125.00	675.90	-	-
August	4,347.29	4,347.29	4,347.29	2,068.90	453.88	125.00	1,699.51	-	-
September	3,750.94	3,750.94	3,750.94	2,017.04	442.50	125.00	1,166.40	-	-
October	3,577.89	3,577.89	3,577.89	1,851.41	406.16	125.00	1,195.32	-	-
November	3,554.83	3,554.83	3,554.83	1,829.35	401.32	125.00	1,199.16	-	-
December	2,579.83	2,579.83	2,579.83	1,332.05	292.23	125.00	830.55	-	-
Subtotal	48,711.13	48,711.13	48,711.13	24,001.70	5,265.50	1,500.00	17,943.93	-	-
Final Adjustment	347.83	347.83	347.83	347.83	-	-	-	-	-
Total Village of Hammond	49,058.96	49,058.96	49,058.96	24,349.53	5,265.50	1,500.00	17,943.93	-	-
City of Lake City:									
Monthly Billings:									
January	18,810.98	18,810.98	18,810.98	11,188.56	2,454.54	125.00	5,042.88	-	-
February	18,042.58	18,042.58	18,042.58	10,687.78	2,344.68	125.00	4,885.12	-	-
March	26,100.83	26,100.83	26,100.83	14,708.32	3,226.71	125.00	8,040.80	-	-
April	21,413.81	21,413.81	21,413.81	12,230.75	2,683.18	125.00	6,374.88	-	-
May	23,222.84	23,222.84	23,222.84	12,497.00	2,741.59	125.00	7,859.25	-	-
June	21,547.34	21,547.34	21,547.34	11,594.52	2,543.60	125.00	7,284.22	-	-
July	15,700.88	15,700.88	15,700.88	9,171.51	2,012.05	125.00	4,392.32	-	-
August	21,552.89	21,552.89	21,552.89	10,743.12	2,356.82	125.00	8,327.95	-	-
September	17,919.19	17,919.19	17,919.19	9,639.40	2,114.69	125.00	6,040.10	-	-
October	19,637.06	19,637.06	19,637.06	10,626.63	2,331.27	125.00	6,554.16	-	-
November	20,255.12	20,255.12	20,255.12	10,816.65	2,372.96	125.00	6,940.51	-	-
December	19,542.66	19,542.66	19,542.66	10,668.04	2,340.35	125.00	6,409.27	-	-
Subtotal	243,746.18	243,746.18	243,746.18	134,572.28	29,522.44	1,500.00	78,151.46	-	-
Final Adjustment	1,947.77	1,947.77	1,947.77	1,947.77	-	-	-	-	-
Total City of Lake City	245,693.95	245,693.95	245,693.95	136,520.05	29,522.44	1,500.00	78,151.46	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>NON-MEMBER CHARGES (CONTINUED)</b>									
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	5,446.25	5,446.25	5,446.25	3,443.14	755.36	125.00	1,122.75	-	-
June	2,260.47	2,260.47	2,260.47	808.06	177.27	125.00	1,150.14	-	-
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	6,750.52	6,750.52	6,750.52	2,919.53	640.49	125.00	3,065.50	-	-
November	125.00	125.00	125.00	-	-	125.00	-	-	-
December	125.00	125.00	125.00	-	-	125.00	-	-	-
Subtotal	15,582.24	15,582.24	15,582.24	7,170.73	1,573.12	1,500.00	5,338.39	-	-
Final Adjustment	104.23	104.23	104.23	104.23	-	-	-	-	-
Total City of Mazeppa	15,686.47	15,686.47	15,686.47	7,274.96	1,573.12	1,500.00	5,338.39	-	-
City of Mondovi:									
Monthly Billings:									
January	6,995.61	6,995.61	6,995.61	3,445.07	755.78	125.00	2,669.76	-	-
February	6,113.42	6,113.42	6,113.42	2,907.92	637.94	125.00	2,442.56	-	-
March	8,112.15	8,112.15	8,112.15	3,969.85	870.90	125.00	3,146.40	-	-
April	7,825.93	7,825.93	7,825.93	3,991.91	875.74	125.00	2,833.28	-	-
May	8,727.56	8,727.56	8,727.56	4,292.60	941.71	125.00	3,368.25	-	-
June	10,267.90	10,267.90	10,267.90	5,488.43	1,204.05	125.00	3,450.42	-	-
July	7,666.39	7,666.39	7,666.39	3,885.87	852.48	125.00	2,803.04	-	-
August	10,688.43	10,688.43	10,688.43	4,489.97	985.01	125.00	5,088.45	-	-
September	8,987.45	8,987.45	8,987.45	3,256.61	714.43	125.00	4,081.41	-	810.00
October	9,832.19	9,832.19	9,832.19	4,530.61	993.92	125.00	4,182.66	-	-
November	7,068.02	7,068.02	7,068.02	3,017.44	661.97	125.00	3,263.61	-	-
December	9,104.97	9,104.97	9,104.97	4,186.57	918.45	125.00	3,874.95	-	-
Subtotal	101,390.02	101,390.02	101,390.02	47,462.85	10,412.38	1,500.00	41,204.79	-	810.00
Final Adjustment	687.28	687.28	687.28	687.28	-	-	-	-	-
Total City of Mondovi	102,077.30	102,077.30	102,077.30	48,150.13	10,412.38	1,500.00	41,204.79	-	810.00

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>NON-MEMBER CHARGES (CONTINUED)</b>									
Village of Pepin:									
Monthly Billings:									
January	\$ 4,892.51	\$ 4,892.51	\$ 4,892.51	\$ 1,403.26	\$ 307.85	\$ 125.00	\$ 2,966.40	\$ 90.00	\$ -
February	4,601.92	4,601.92	4,601.92	1,668.36	366.00	125.00	2,442.56	-	-
March	4,215.83	4,215.83	4,215.83	1,347.92	295.71	125.00	2,447.20	-	-
April	4,828.89	4,828.89	4,828.89	1,534.07	336.54	125.00	2,833.28	-	-
May	6,242.98	6,242.98	6,242.98	2,561.94	562.04	125.00	2,994.00	-	-
June	7,957.21	7,957.21	7,957.21	3,279.05	719.36	125.00	3,833.80	-	-
July	4,865.16	4,865.16	4,865.16	2,190.03	480.45	125.00	2,069.68	-	-
August	6,335.58	6,335.58	6,335.58	2,012.01	441.40	125.00	3,757.17	-	-
September	5,935.51	5,935.51	5,935.51	2,293.75	503.20	125.00	3,013.56	-	-
October	5,378.82	5,378.82	5,378.82	2,057.29	451.33	125.00	2,745.20	-	-
November	4,693.70	4,693.70	4,693.70	1,770.53	388.42	125.00	2,409.75	-	-
December	5,316.44	5,316.44	5,316.44	1,911.01	419.24	125.00	2,861.19	-	-
Subtotal	65,264.55	65,264.55	65,264.55	24,029.22	5,271.54	1,500.00	34,373.79	90.00	-
Final Adjustment	347.22	347.22	347.22	347.22	-	-	-	-	-
Total Village of Pepin	65,611.77	65,611.77	65,611.77	24,376.44	5,271.54	1,500.00	34,373.79	90.00	-
Village of Plum City:									
Monthly Billings:									
January	1,537.50	1,537.50	1,537.50	671.83	147.39	125.00	593.28	-	-
February	2,440.15	2,440.15	2,440.15	1,147.46	251.73	125.00	915.96	-	-
March	3,020.74	3,020.74	3,020.74	1,227.95	269.39	125.00	1,398.40	-	-
April	2,854.46	2,854.46	2,854.46	1,076.63	236.19	125.00	1,416.64	-	-
May	2,520.47	2,520.47	2,520.47	1,043.74	228.98	125.00	1,122.75	-	-
June	2,367.12	2,367.12	2,367.12	895.52	196.46	125.00	1,150.14	-	-
July	2,462.96	2,462.96	2,462.96	1,240.34	272.10	125.00	825.52	-	-
August	2,823.54	2,823.54	2,823.54	1,093.28	239.84	125.00	1,365.42	-	-
September	1,923.45	1,923.45	1,923.45	817.73	179.39	125.00	801.33	-	-
October	1,943.34	1,943.34	1,943.34	817.73	179.39	125.00	821.22	-	-
November	1,750.15	1,750.15	1,750.15	657.13	144.16	125.00	823.86	-	-
December	2,858.53	2,858.53	2,858.53	1,409.84	309.29	125.00	1,014.40	-	-
Subtotal	28,502.41	28,502.41	28,502.41	12,099.18	2,654.31	1,500.00	12,248.92	-	-
Final Adjustment	175.07	175.07	175.07	175.07	-	-	-	-	-
Total Village of Plum City	28,677.48	28,677.48	28,677.48	12,274.25	2,654.31	1,500.00	12,248.92	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues						
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>NON-MEMBER CHARGES (CONTINUED)</b>									
Travel Center of America:									
Monthly Billings:									
January	\$ 1,753.69	\$ 1,753.69	\$ 1,753.69	\$ 231.43	\$ 50.77	\$ 125.00	\$ 593.28	\$ -	\$ 753.21
February	1,004.55	1,004.55	1,004.55	113.39	24.88	125.00	305.32	-	435.96
March	1,870.23	1,870.23	1,870.23	106.04	23.26	125.00	699.20	-	916.73
April	1,519.12	1,519.12	1,519.12	125.00	27.42	125.00	708.32	-	533.38
May	1,361.24	1,361.24	1,361.24	65.79	14.43	125.00	374.25	-	781.77
June	1,681.97	1,681.97	1,681.97	174.54	38.29	125.00	766.76	-	577.38
July	1,147.23	1,147.23	1,147.23	99.07	21.73	125.00	492.66	-	408.77
August	1,850.56	1,850.56	1,850.56	107.20	23.52	125.00	814.86	-	779.98
September	1,908.31	1,908.31	1,908.31	49.54	10.87	125.00	637.64	-	1,085.26
October	675.07	675.07	675.07	2.32	0.51	125.00	326.73	-	220.51
November	1,685.25	1,685.25	1,685.25	116.87	25.64	125.00	655.56	-	762.18
December	1,663.83	1,663.83	1,663.83	147.45	32.35	125.00	605.38	-	753.65
Subtotal	18,121.05	18,121.05	18,121.05	1,338.64	293.67	1,500.00	6,979.96	-	8,008.78
Final Adjustment	19.36	19.36	19.36	19.36	-	-	-	-	-
Total Travel Center of America	18,140.41	18,140.41	18,140.41	1,358.00	293.67	1,500.00	6,979.96	-	8,008.78
City of West Concord:									
Monthly Billings:									
January	125.00	125.00	125.00	-	-	125.00	-	-	-
February	1,608.55	1,608.55	1,608.55	892.04	195.69	125.00	395.82	-	-
March	924.38	924.38	924.38	317.73	69.70	125.00	411.95	-	-
April	2,631.60	2,631.60	2,631.60	1,070.44	234.83	125.00	1,201.33	-	-
May	1,417.39	1,417.39	1,417.39	731.82	160.55	125.00	400.02	-	-
June	1,921.82	1,921.82	1,921.82	1,116.11	244.85	125.00	435.86	-	-
July	1,566.85	1,566.85	1,566.85	799.16	175.32	125.00	467.37	-	-
August	3,315.71	3,315.71	3,315.71	1,488.02	326.44	125.00	1,376.25	-	-
September	1,705.83	1,705.83	1,705.83	800.32	175.57	125.00	604.94	-	-
October	1,939.29	1,939.29	1,939.29	979.50	214.88	125.00	619.91	-	-
November	2,288.07	2,288.07	2,288.07	753.88	165.39	125.00	1,243.80	-	-
December	125.00	125.00	125.00	-	-	125.00	-	-	-
Subtotal	19,569.49	19,569.49	19,569.49	8,949.49	1,963.22	1,500.00	7,157.25	-	-
Final Adjustment	129.47	129.47	129.47	129.47	-	-	-	-	-
Total City of West Concord	19,698.96	19,698.96	19,698.96	9,078.49	1,963.22	1,500.00	7,157.25	-	-

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
ELLSWORTH, WISCONSIN  
DETAIL OF CHARGES TO MEMBERS AND NON-MEMBERS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2022**

	Revenues		Allocation of Revenues				Allocation of Revenues		
	Total Charges	Totals	Total Revenues	Processing	Replacement	Administration	Transportation	No Load/ Delay Charges	Centrate Hauling/ Transportation
<b>NON-MEMBER CHARGES (CONTINUED)</b>									
Monthly Billings	\$ 600,421.42	\$ 600,421.42	\$ 600,421.42	\$ 284,043.35	\$ 62,313.38	\$ 15,000.00	\$ 226,883.00	\$ 90.00	\$ 12,091.69
Final Adjustment	4,111.56	4,111.56	4,111.56	4,111.56	-	-	-	-	-
Total Non-Member Charges	<u>604,532.98</u>	<u>604,532.98</u>	<u>604,532.98</u>	<u>288,154.91</u>	<u>62,313.38</u>	<u>15,000.00</u>	<u>226,883.00</u>	<u>90.00</u>	<u>12,091.69</u>
<b>MEMBER AND NON-MEMBER CHARGES</b>									
Monthly Billings	2,876,988.56	2,876,988.56	2,876,988.56	1,522,752.69	333,979.13	31,500.00	964,497.74	6,600.33	17,658.67
Final Adjustment	25,739.69	25,739.69	25,739.69	25,739.69	-	-	-	-	-
Total Member and Non-Member Charges	<u>\$ 2,902,728.25</u>	<u>\$ 2,902,728.25</u>	<u>\$ 2,902,728.25</u>	<u>\$ 1,548,492.38</u>	<u>\$ 333,979.13</u>	<u>\$ 31,500.00</u>	<u>\$ 964,497.74</u>	<u>\$ 6,600.33</u>	<u>\$ 17,658.67</u>

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 CALCULATION OF FINAL BILLING ADJUSTMENTS FOR MEMBERS  
 YEAR ENDED DECEMBER 31, 2022**

	Totals	Amery	Baldwin	Ellsworth	Hudson	N. Richmond	Osceola	Prescott	River Falls	Roberts	Somerset	Sp. Valley
Pounds Processed:												
Amount	3,602,932	193,427	180,231	155,734	726,418	716,271	265,334	209,497	808,923	79,386	201,616	66,095
Percentage	100.00%	5.37%	5.00%	4.32%	20.16%	19.88%	7.36%	5.81%	22.45%	2.20%	5.62%	1.83%
Charge for Processing:												
Total Funding Requirements [1]	\$ 1,882,471.51											
Less Non-Member Billings [2]	<u>(350,468.29)</u>											
Recoverable from Members	\$ 1,532,003.22	\$ 82,268.57	\$ 76,600.16	\$ 66,182.54	\$ 308,851.85	\$ 304,562.24	\$ 112,755.44	\$ 89,009.39	\$ 343,934.72	\$ 33,704.07	\$ 86,098.58	\$ 28,035.66
Less Billed to Date	<u>(1,510,375.09)</u>	<u>(81,084.17)</u>	<u>(75,552.83)</u>	<u>(65,283.28)</u>	<u>(304,514.83)</u>	<u>(300,260.82)</u>	<u>(111,227.59)</u>	<u>(87,821.15)</u>	<u>(339,100.12)</u>	<u>(33,279.04)</u>	<u>(84,545.10)</u>	<u>(27,706.16)</u>
Final Adjustment	21,628.13	1,184.40	1,047.33	899.26	4,337.02	4,301.42	1,527.85	1,188.24	4,834.60	425.03	1,553.48	329.50
Charge for Transportation:												
Total Transportation Charges per Hauler	744,125.07	38,581.09	37,062.03	43,628.28	152,843.66	118,512.13	73,650.87	33,463.91	130,886.32	11,094.50	86,281.99	18,120.29
Less Billed Members to Date	<u>(744,125.07)</u>	<u>(38,581.09)</u>	<u>(37,062.03)</u>	<u>(43,628.28)</u>	<u>(152,843.66)</u>	<u>(118,512.13)</u>	<u>(73,650.87)</u>	<u>(33,463.91)</u>	<u>(130,886.32)</u>	<u>(11,094.50)</u>	<u>(86,281.99)</u>	<u>(18,120.29)</u>
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Total Final Billing Adjustment for Members	<u>\$ 21,628.13</u>	<u>\$ 1,184.40</u>	<u>\$ 1,047.33</u>	<u>\$ 899.26</u>	<u>\$ 4,337.02</u>	<u>\$ 4,301.42</u>	<u>\$ 1,527.85</u>	<u>\$ 1,188.24</u>	<u>\$ 4,834.60</u>	<u>\$ 425.03</u>	<u>\$ 1,553.48</u>	<u>\$ 329.50</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, 2022**

	Downsville San. Dist.	Eleva/Strum	Hammond	Lake City	Mazeppa	Mondovi	Pepin	Plum City	Travel Center	West Concord	Totals
Total Pounds Processed	11,078	52,022	62,021	347,733	18,530	122,644	62,090	31,264	3,459	23,124	733,965
Charge for Processing:											
Charged Rate per Pound [1]	\$0.4775										
Total Charge Based on Above Pounds	\$ 5,289.75	\$ 24,840.51	\$ 29,615.03	\$ 166,042.49	\$ 8,848.08	\$ 58,562.51	\$ 29,647.98	\$ 14,928.56	\$ 1,651.67	\$ 11,041.71	\$ 350,468.29
Less Billed to Date	(5,227.27)	(24,549.66)	(29,267.20)	(164,094.72)	(8,743.85)	(57,875.23)	(29,300.76)	(14,753.49)	(1,632.31)	(10,912.24)	(346,356.73)
Final Adjustment	62.48	290.85	347.83	1,947.77	104.23	687.28	347.22	175.07	19.36	129.47	4,111.56
Other Adjustments:											
Total Transportation Charges for Non-Members	2,785.86	20,698.65	17,943.93	78,151.46	5,338.39	41,204.79	34,463.79	12,248.92	6,979.96	7,157.25	226,973.00
Less Billed to Date	(2,785.86)	(20,698.65)	(17,943.93)	(78,151.46)	(5,338.39)	(41,204.79)	(34,463.79)	(12,248.92)	(6,979.96)	(7,157.25)	(226,973.00)
Final Adjustment	-	-	-	-	-	-	-	-	-	-	-
Total Adjustments to Non-Member Billings	\$ 62.48	\$ 290.85	\$ 347.83	\$ 1,947.77	\$ 104.23	\$ 687.28	\$ 347.22	\$ 175.07	\$ 19.36	\$ 129.47	\$ 4,111.56

[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 \$0.4341  
 Charged Rate - Actual Rate at 110% \$0.4775

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 CALCULATION OF NET FUNDING REQUIREMENTS AND FINAL BILLING ADJUSTMENTS  
 YEAR ENDED DECEMBER 31, 2022**

	Totals	Allocation for Recovery			Totals
		Processing/ Replacement	Member Transportation	Non-Member Transportation	
Operating Fund Expenditures	\$ 2,715,743.60	\$ 1,744,645.53	\$ 744,125.07	\$ 226,973.00	\$ 2,715,743.60
Transfer to Replacement Fund	325,000.00	325,000.00	-	-	325,000.00
Less Revenues:					
Administrative Fees:					
Members	16,500.00	(16,500.00)	-	-	(16,500.00)
Non-Members	15,000.00	(15,000.00)	-	-	(15,000.00)
Interest Revenues:					
Operating Fund	31,721.98	(31,721.98)	-	-	(31,721.98)
Centrate Hauling/Transportation	17,658.67	(17,658.67)	-	-	(17,658.67)
Other/Miscellaneous	6,293.37	(6,293.37)	-	-	(6,293.37)
 Net Funding Requirements for Billing Period		<u>\$ 1,882,471.51</u>	<u>\$ 744,125.07</u>	<u>\$ 226,973.00</u>	<u>\$ 2,853,569.58</u>
 <b>Net Funding Requirements for Billing Period</b>		<b>\$ 1,882,471.51</b>	<b>\$ 744,125.07</b>	<b>\$ 226,973.00</b>	<b>\$ 2,853,569.58</b>
 Billings Prior to Final Adjustment: [1]					
Members:					
Processing/Replacement	\$ 1,510,375.09	1,510,375.09	-	-	1,510,375.09
Transportation	744,125.07	-	744,125.07	-	744,125.07
Total Member Billings		<u>1,510,375.09</u>	<u>744,125.07</u>	<u>-</u>	<u>2,254,500.16</u>
Non-Member Billings:					
Processing/Replacement	346,356.73	346,356.73	-	-	346,356.73
Transportation	226,973.00	-	-	226,973.00	226,973.00
Total Non-Member Billings		<u>346,356.73</u>	<u>-</u>	<u>226,973.00</u>	<u>573,329.73</u>
 Total Billings to Date		<u>1,856,731.82</u>	<u>744,125.07</u>	<u>226,973.00</u>	<u>2,827,829.89</u>
 Net Amount to be Recovered (Refunded) through final Adjustments		<u>\$ 25,739.69</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,739.69</u>

[1] See Schedule C-2

**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
 ELLSWORTH, WISCONSIN  
 DETAIL OF MEMBER AND NON-MEMBER USAGES  
 YEARS ENDED DECEMBER 31, 2022 AND 2021**

	Year Ended December 31, 2022						Year Ended December 31, 2021					
	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	193,427	4.46%	5.37%	816,858	4.16%	5.26%	259,571	6.28%	7.72%	1,043,439	5.37%	6.73%
Baldwin	180,231	4.16%	5.00%	780,798	3.98%	5.03%	172,814	4.18%	5.14%	767,724	3.95%	4.96%
Ellsworth	155,734	3.59%	4.32%	934,873	4.76%	6.02%	176,464	4.27%	5.25%	968,083	4.98%	6.25%
Hudson	726,418	16.75%	20.16%	2,943,926	14.99%	18.95%	615,417	14.89%	18.30%	3,006,535	15.48%	19.40%
New Richmond	716,271	16.52%	19.88%	2,499,225	12.73%	16.09%	691,441	16.73%	20.56%	2,725,855	14.03%	17.59%
Osceola	265,334	6.12%	7.36%	1,624,725	8.27%	10.46%	238,338	5.77%	7.09%	1,451,390	7.47%	9.37%
Prescott	209,497	4.83%	5.81%	709,436	3.61%	4.57%	184,505	4.46%	5.49%	856,387	4.41%	5.53%
River Falls	808,923	18.65%	22.45%	2,787,654	14.20%	17.94%	671,958	16.25%	19.98%	2,390,689	12.31%	15.43%
Roberts	79,386	1.83%	2.20%	222,659	1.13%	1.43%	91,237	2.21%	2.71%	270,543	1.39%	1.75%
Somerset	201,616	4.65%	5.62%	1,827,159	9.30%	11.75%	194,879	4.71%	5.80%	1,687,221	8.69%	10.89%
Spring Valley	66,095	1.52%	1.83%	387,758	1.97%	2.50%	66,028	1.60%	1.96%	325,940	1.68%	2.10%
<b>Total Members</b>	<b>3,602,932</b>	<b>83.08%</b>	<b>100.00%</b>	<b>15,535,071</b>	<b>79.10%</b>	<b>100.00%</b>	<b>3,362,652</b>	<b>81.35%</b>	<b>100.00%</b>	<b>15,493,806</b>	<b>79.76%</b>	<b>100.00%</b>
<b>Non-Members:</b>												
Downsville San. Dist.	11,078	0.26%		41,398	0.21%		8,024	0.19%		41,493	0.21%	
Eleva/Strum	52,022	1.20%		292,262	1.49%		50,128	1.21%		249,983	1.29%	
Hammond	62,021	1.43%		373,258	1.90%		50,688	1.23%		366,420	1.89%	
Lake City	347,733	8.01%		1,303,157	6.65%		348,179	8.42%		1,258,228	6.46%	
Mazeppa	18,530	0.43%		68,774	0.35%		15,864	0.38%		72,530	0.37%	
Mondovi	122,644	2.83%		735,288	3.74%		145,619	3.52%		741,833	3.82%	
Pepin	62,090	1.43%		753,412	3.84%		88,559	2.14%		745,814	3.84%	
Plum City	31,264	0.72%		294,221	1.50%		29,096	0.70%		232,468	1.20%	
Travel Center	3,459	0.08%		155,167	0.79%		6,907	0.17%		119,679	0.62%	
West Concord	23,124	0.53%		85,136	0.43%		28,415	0.69%		104,098	0.54%	
<b>Total Non-Members</b>	<b>733,965</b>	<b>16.92%</b>		<b>4,102,073</b>	<b>20.90%</b>		<b>771,479</b>	<b>18.65%</b>		<b>3,932,546</b>	<b>20.24%</b>	
<b>Totals</b>	<b>4,336,897</b>	<b>100.00%</b>		<b>19,637,144</b>	<b>100.00%</b>		<b>4,134,131</b>	<b>100.00%</b>		<b>19,426,352</b>	<b>100.00%</b>	

Net Cost of Treatment per Pound:  
 Processing

\$ 0.4341

\$ 0.4100



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