



## COMMISSION MEETING

677 Bio Avenue Ellsworth, WI 54011  
May 19<sup>th</sup>, 2022, 8:30am

Roll call. Please join my meeting from your computer, tablet or smartphone.

<https://meet.goto.com/861314933>

You can also dial in using your phone.

(For supported devices, tap a one-touch number below to join instantly.)

United States: +1 (872) 240-3311

- One-touch: <tel:+18722403311,,861314933#>

### CONSENT AGENDA:

1. Approval of bills.
2. Approval of April 21<sup>st</sup> Minutes

### FINANCIAL REPORTS:

3. Approval of the April financial reports.

### FACILITIES REPORT:

4. Facility report

### OLD BUSINESS

5. Engineering update, review of 5-18-2022 community meeting

### NEW BUSINESS

6. 2023 End Product hauling
7. Synagro Contract amendment
8. Sec 125 POP Plan document discussion / approval

### MISCELLANEOUS:

9. Communications and future agenda items.

### ADJOURNMENT:

10. Adjournment.

Randy Lindquist.  
Superintendent



**MEMORANDUM**

**To: Commissioners**

**From: Randy Lindquist,**

**Date: 5-13-2022**

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

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<b>Total of bills paid</b>	<b>\$332,687.76</b>
<b>Total Payroll</b>	<b>\$ 8,175.27</b>
<b>Total Payments</b>	<b>\$340,863.03</b>

## 1 OPERATING CHECKING

## Accounting Checks

Posted From: 4/13/2022 From Account:  
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
ETF	5/04/2022	EMPLOYEE TRUST FUNDS	1,809.96
		Manual Check	
IRS	5/04/2022	IRS - 941 V PAYMENT	3,134.99
		Manual Check	
xcel	4/22/2022	XCEL ENERGY	5,285.73
		Manual Check	
15699	4/22/2022	B & B ELECTRIC INC Alfa Motro wiring	1,153.29
15700	4/22/2022	ALCIVIA	125.08
15701	4/22/2022	COMMERCIAL TESTING LABORATORY, INC. CUST #82800	630.60
15702	4/22/2022	GRAINGER	176.79
15703	4/22/2022	GRAYMONT (WI) LLC	9,602.31
15704	4/22/2022	MID-AMERICAN RESEARCH CHEMICAL	1,300.63
15705	4/22/2022	McMaster-Carr	623.97
15706	4/22/2022	USA BLUE BOOK	69.54
15707	4/22/2022	VERIZON WIRELESS ACCT#687095931-00001	52.51
15708	4/22/2022	VILLAGE OF ELLSWORTH	1,068.55
15709	4/22/2022	WM Metering Techonology Backflow maint	263.75
15710	4/22/2022	Energenecs Inc	30,283.00
15715	4/30/2022	PORCUPINE ENTERPRIZES LLC AMERY	77,482.36
15716	5/04/2022	CARD MEMBER SERVICES	1,406.63
15717	5/04/2022	CENTRISYS CENTRIFUGE SYSTEMS LLC	54,561.27
15718	5/04/2022	CLIFTONLARSONALLEN ACCT#095-098122	6,195.00
15719	5/04/2022	COORDINATED BUSINESS SYSTEMS	50.81
15720	5/04/2022	ELLSWORTH PARTS CITY	19.99

## 1 OPERATING CHECKING

## Accounting Checks

Posted From: 4/13/2022 From Account:  
 Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
15721	5/04/2022	GRAYMONT (WI) LLC	4,950.45
15722	5/04/2022	HAWKINS, INC.	9,269.84
15723	5/04/2022	HUEBSCH ACCT#60595	466.32
15724	5/04/2022	POLYDYNE, INC 6286	74,415.00
15725	5/04/2022	POWERPLAN OIB ACCT#885024198	114.57
15726	5/04/2022	Waltz Ace Hardware	32.93
15727	5/04/2022	WE ENERGIES ACCT#3643-488-772	1,132.83
15728	5/04/2022	HOFMEISTER OIL CO	217.50
15732	5/09/2022	GRAYMONT (WI) LLC	4,956.08
15733	5/09/2022	HOFMEISTER OIL CO	286.74
15734	5/09/2022	PAULS INDUSTRIAL GARAGE INC ACCT#114609	73.50
15735	5/09/2022	SECURIAN FINANCIAL GROUP INC 6-2022	131.34
15736	5/09/2022	RUNNINGS	154.45
15737	5/09/2022	ROHL CUSTOM HARVESTING LLC	26,537.00
WI457	4/22/2022	Empower Retirement Deffered comp 4-25-2022 Payroll	750.00
		Manual Check	
WI457	5/09/2022	Empower Retirement Deffered comp 5-9-2022 Payroll	750.00
		Manual Check	
WIDOR	5/04/2022	WI DEPT REVENUE W/H TAX	560.25
		Manual Check	
MEDICA	4/04/2022	MEDICA 4-2022	5,816.18
		Manual Check	
MEDICA	4/22/2022	MEDICA 5-2022	5,816.18
		Manual Check	
AT&TPHONE	4/22/2022	AT&T Phone	196.84
		Manual Check	

5/11/2022

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ACCT

1 OPERATING CHECKING

Accounting Checks

Posted From: 4/13/2022 From Account:  
Thru: Thru Account:

Check Nbr	Check Date	Payee	Amount
PRINCIPAL	4/22/2022	Principal Life Insurance	237.24
	Manual Check		
HEALTHPART	4/22/2022	HEALTH PARTNERS	347.60
	Manual Check	5-2022	
AT&TINTERNET	4/22/2022	AT&T Internet	178.16
	Manual Check	ACCT#715 273-6461 441 3	
<b>Grand Total</b>			<b>332,687.76</b>

5/11/2022

1:41 PM

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ACCT

1 OPERATING CHECKING

Accounting Checks

Posted From: 4/13/2022  
Thru:

From Account:  
Thru Account:

Amount

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Total Expenditure from Fund # 100 - OPERATING FUND

332,687.76

Total Expenditure from all Funds

332,687.76

## West Central Wisconsin Biosolids Facility

### Commission meeting

April 21st 2022

**Board Members Present:** Gary Newton, John Bond, Greg Engest, Kevin Westhuis, Steve Skinner

**Others present:** Matt Holmen, Bradley Vick, Kip Peters, Rick Caruso, Jonathan Sherwood, Eric Lynne, and Sue Wojtkiewicz

Gary Newton called meeting to order at 8:32 am.

**Consent Agenda:**

Motion was made and passed to approve April bills totaling \$251,413.47. M/S Greg/John

Motion was made and passed to approve March 24 minutes. M/S Greg/John

**Financial Report:**

Randy presented financial report as outlined in agenda packet. Few highlights he discussed were increased polymer costs for 2022, transportation costs running slightly over budget, and unexpected equipment repairs that happened. Even with the increased costs, the facility is financially doing well.

**Facilities Report:**

**Centrisys Centrifuge:** The rotating assembly has been repaired and returned to the Biosolids facility; it is awaiting installation, and should be completed by end of the week.

**Alfa Laval Centrifuge:** Has been running good since the new motor has been installed. No issues observed.

**Bioaset:** The new Bioaset mixing hopper has been delivered, working with Schwing to schedule the installation of new unit.

**End Product Hauling:** Rohls Custom harvesting started hauling product out on March 27th. There is approximately 3400 tons in the building. Even with a possible higher demand, hauler is struggling to get product out due to poor weather conditions. Planting will start soon, and we will most likely not empty the building this spring.

**Old Business:**

Erik and Sue from Donohue Engineering presented on the progress of the receiving station design. Erik discussed design options and costs associated with each option. Sue talked about financing options and pro and con with each option.

**New Business:**

Johnathan from CliftonLarsonAllen LLP gave the 2021 audit report. His report was good. The facility is good financial position.

**Miscellaneous:**

Next Biosolids community meeting will be held in Baldwin at the Phoenix May 18<sup>th</sup> at 6:00 pm.

**Adjournment:**

Meeting adjourned at 10:50 am. M/S John/Steve





**MEMORANDUM**

**To: Commissioners**

**From: Randy Lindquist,**

**Date: 5-16-2022**

**Title: Agenda Item 3 Financial Reports**

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**Bank balance as of 5/12/2022 is        \$2,583,222.46**

**March Revenues**

<b>Members</b>	<b>\$188,154.82</b>
<b>Non Members</b>	<b><u>\$ 45,684.76</u></b>
<b>Total</b>	<b>\$233,839.58</b>

**March Expenses**

<b>Operating cost</b>	<b>\$53,922.80</b>
<b>Maintenance</b>	<b>\$113,338.57</b>
<b>Admin</b>	<b>\$5,142.63</b>
<b>Replacement fund</b>	<b>\$27,083.33</b>
<b>Transportation</b>	<b><u>\$77,482.36</u></b>
	<b>\$276,969.69</b>

**This leaves a deficit of \$43,130.11 for the month of April.**

**Year to date as of 3/1/2022**

	<b>Actual</b>	<b>Budget</b>	<b>Over / (Under)</b>
<b>Revenues</b>	<b>\$909,778.69</b>	<b>\$880,204.20</b>	<b>\$29,574.49</b>
<b>Expenses</b>	<b>\$867,263.39</b>	<b>\$880,204.20</b>	<b>(\$12,940.81)</b>

## West Central Wisconsin Biosolids Facility

month # 4

## Budget Statement

The period of April 1-31, 2022

	Current Month 2022	Budgeted 2022	Variance	YTD actual 2022	YTD Budget 2022	Variance	Budget 2022	% of Budget
<b>Revenues:</b>								
Charges to member facilities	\$ 188,154.82	\$ 174,013.45	\$ 14,141.37	\$ 740,338.50	\$ 696,053.82	\$ 44,284.68	\$ 2,088,161.45	35%
Charges to non-member facilities	\$ 45,684.76	\$ 46,037.60	\$ (352.84)	\$ 169,440.19	\$ 184,150.38	\$ (14,710.19)	\$ 552,451.14	31%
Other processing revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total charges for sel	\$ 233,839.58	\$ 220,051.05	\$ 13,788.53	\$ 909,778.69	\$ 880,204.20	\$ 29,574.49	\$ 2,640,612.59	
							\$ -	
<b>Total Revenues:</b>	\$ 233,839.58	\$ 220,051.05	\$ 13,788.53	\$ 909,778.69	\$ 880,204.20	\$ 29,574.49	\$ 2,640,612.59	34%

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

Salaries & wages	51110	\$ 12,461.25	\$ 13,545.00	\$ (1,083.75)	\$ 56,635.31	\$ 54,180.02	\$ 2,455.29	\$ 162,540.05	35%
FICA/medicare	51121	\$ 953.30	\$ 1,036.19	\$ (82.89)	\$ 4,332.67	\$ 4,144.77	\$ 187.90	\$ 12,434.31	35%
Retirement	51122	\$ 809.98	\$ 880.43	\$ (70.45)	\$ 3,681.30	\$ 3,521.70	\$ 159.60	\$ 10,565.10	35%
Health insurance	51131	\$ 1,217.20	\$ 7,700.00	\$ (6,482.80)	\$ 19,075.13	\$ 30,800.00	\$ (11,724.87)	\$ 92,400.00	21%
Life insurance	51132	\$ 131.34	\$ 166.67	\$ (35.33)	\$ 597.68	\$ 666.67	\$ (68.99)	\$ 2,000.00	30%
Health savings account	51133	\$ -	\$ 1,000.00	\$ (1,000.00)	\$ 13,200.00	\$ 4,000.00	\$ 9,200.00	\$ 12,000.00	110%
Telephone	51210	\$ 427.51	\$ 541.67	\$ (114.16)	\$ 1,921.54	\$ 2,166.67	\$ (245.13)	\$ 6,500.00	30%
Water and Sewer service	51220	\$ 1,068.55	\$ 583.33	\$ 485.22	\$ 1,068.55	\$ 2,333.33	\$ (1,264.78)	\$ 7,000.00	15%
Electricity	51230	\$ 5,285.73	\$ 5,833.33	\$ (547.60)	\$ 22,005.31	\$ 23,333.33	\$ (1,328.02)	\$ 70,000.00	31%
Natural gas	51240	\$ 440.98	\$ 833.33	\$ (392.35)	\$ 5,173.01	\$ 3,333.33	\$ 1,839.68	\$ 10,000.00	52%
Training	51250	\$ -	\$ 250.00	\$ (250.00)	\$ 735.23	\$ 1,000.00	\$ (264.77)	\$ 3,000.00	25%
Lawn care	51260	\$ -	\$ 83.33	\$ (83.33)	\$ -	\$ 333.33	\$ (333.33)	\$ 1,000.00	0%
Sludge conditioning chemicals	51310	\$ 13,197.96	\$ 16,666.67	\$ (3,468.71)	\$ 50,027.31	\$ 66,666.67	\$ (16,639.36)	\$ 200,000.00	25%
Hot dust/ quick lime	51320	\$ 14,552.76	\$ 15,000.00	\$ (447.24)	\$ 75,061.90	\$ 60,000.00	\$ 15,061.90	\$ 180,000.00	42%
Sulfamic Acid	51340	\$ -	\$ 916.67	\$ (916.67)	\$ -	\$ 3,666.67	\$ (3,666.67)	\$ 11,000.00	0%
Lab supplies	51410	\$ 1,370.17	\$ 416.67	\$ 953.50	\$ 1,873.86	\$ 1,666.67	\$ 207.19	\$ 5,000.00	37%
Outside lab testing	51420	\$ 630.60	\$ 500.00	\$ 130.60	\$ 1,261.20	\$ 2,000.00	\$ (738.80)	\$ 6,000.00	21%
Misc general expenses	51425	\$ 1,250.39	\$ 1,416.67	\$ (166.28)	\$ 3,844.95	\$ 5,666.67	\$ (1,821.72)	\$ 17,000.00	23%
Boot allowance	51426	\$ -	\$ 25.00	\$ (25.00)	\$ -	\$ 100.00	\$ (100.00)	\$ 300.00	0%
Engineering	51427	\$ -	\$ 1,666.67	\$ (1,666.67)	\$ -	\$ 6,666.67	\$ (6,666.67)	\$ 20,000.00	0%
Fuel for equipment	51510	\$ 125.08	\$ 291.67	\$ (166.59)	\$ 1,249.59	\$ 1,166.67	\$ 82.92	\$ 3,500.00	36%

## West Central Wisconsin Biosolids Facility

month # 4

## Budget Statement

The period of April 1-31, 2022

		Current Month	Budgeted	Variance	YTD actual	YTD Budget	Variance	Budget	% of Budget
		2022	2022		2022	2022		2022	
Contingency	51620	\$ -	\$ 2,500.00	\$ (2,500.00)	\$ -	\$ 10,000.00	\$ (10,000.00)	\$ 30,000.00	0%
Centrate treatment	51621	\$ -	\$ 500.00	\$ (500.00)	\$ -	\$ 2,000.00	\$ (2,000.00)	\$ 6,000.00	0%
Centrate Transportation	51621		1,166.67	(1,166.67)	\$ -	\$ 4,666.67	(4,666.67)	\$ 14,000.00	0%
Phosphorus chemicals	51710	\$ -	\$ 5,000.00	\$ (5,000.00)	\$ 15,949.42	\$ 20,000.00	\$ (4,050.58)	\$ 60,000.00	27%
Property & liability insurance	51810	\$ -	\$ 1,416.67	\$ (1,416.67)	\$ -	\$ 5,666.67	\$ (5,666.67)	\$ 17,000.00	0%
Workers compensation	51820	\$ -	\$ 666.67	\$ (666.67)	\$ -	\$ 2,666.67	\$ (2,666.67)	\$ 8,000.00	0%
PiLT	51825	\$ -	\$ 4,063.50	\$ (4,063.50)	\$ -	\$ 16,253.98	\$ (16,253.98)	\$ 48,761.94	0%
Environmental fees	51850		\$ 31.67	\$ (31.67)	\$ -	\$ 126.67	\$ (126.67)	\$ 380.00	0%
Odor control chemicals	51990	\$ -	\$ 4,166.67	\$ (4,166.67)	\$ 9,575.89	\$ 16,666.67	\$ (7,090.78)	\$ 50,000.00	19%
<b>Total Operating Expenses</b>		<b>\$ 53,922.80</b>	<b>\$ 88,865.12</b>	<b>\$ (34,942.32)</b>	<b>\$ 287,269.85</b>	<b>\$ 355,460.47</b>	<b>\$ (68,190.62)</b>	<b>\$ 1,066,381.41</b>	<b>27%</b>
<b>Maintenance expenses:</b>									
Structures & improvements	52110	\$ 263.75	\$ 3,333.33	\$ (3,069.58)	\$ 2,218.65	\$ 13,333.33	\$ (11,114.68)	\$ 40,000.00	6%
Safety training & supplies	52116	\$ -	\$ 416.67	\$ (416.67)	\$ 97.50	\$ 1,666.67	\$ (1,569.17)	\$ 5,000.00	2%
HVAC	52120	\$ 176.79	\$ 416.67	\$ (239.88)	\$ 176.79	\$ 1,666.67	\$ (1,489.88)	\$ 5,000.00	4%
Dewatering equipment	52210	\$ 1,777.26	\$ 833.33	\$ 943.93	\$ 30,802.72	\$ 3,333.33	\$ 27,469.39	\$ 10,000.00	308%
Sludge cake mixer	52220	\$ 80,723.20	\$ 416.67	\$ 80,306.53	\$ 80,723.20	\$ 1,666.67	\$ 79,056.53	\$ 5,000.00	1614%
Receiving station equipment	52230	\$ -	\$ 41.67	\$ (41.67)	\$ -	\$ 166.67	\$ (166.67)	\$ 500.00	0%
Conveying equipment	52240	\$ -	\$ 41.67	\$ (41.67)	\$ -	\$ 166.67	\$ (166.67)	\$ 500.00	0%
Loader	52250	\$ 114.57	\$ 208.33	\$ (93.76)	\$ 637.45	\$ 833.33	\$ (195.88)	\$ 2,500.00	25%
Pickup truck	52255	\$ -	\$ 125.00	\$ (125.00)	\$ 42.40	\$ 500.00	\$ (457.60)	\$ 1,500.00	3%
Scale	52260	\$ -	\$ 416.67	\$ (416.67)	\$ 7,529.23	\$ 1,666.67	\$ 5,862.56	\$ 5,000.00	151%
Sludge & centrate tanks	52270	\$ 6,680.00	\$ 10,416.67	\$ (3,736.67)	\$ 6,680.00	\$ 41,666.67	\$ (34,986.67)	\$ 125,000.00	5%
Sludge PC pumps	52280	\$ -	\$ 2,083.33	\$ (2,083.33)	\$ -	\$ 8,333.33	\$ (8,333.33)	\$ 25,000.00	0%
Odor Control Equipment	52300	\$ -	\$ 833.33	\$ (833.33)	\$ 295.35	\$ 3,333.33	\$ (3,037.98)	\$ 10,000.00	3%
Silos	52400	\$ -	\$ 166.67	\$ (166.67)	\$ -	\$ 666.67	\$ (666.67)	\$ 2,000.00	0%
Maintenance office equipmer	52810	\$ -	\$ 83.33	\$ (83.33)	\$ -	\$ 333.33	\$ (333.33)	\$ 1,000.00	0%
Projects	52910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SCADA	52990	\$ 23,603.00	\$ 3,333.33	\$ 20,269.67	\$ 23,603.00	\$ 13,333.33	\$ 10,269.67	\$ 40,000.00	59%
<b>Total Maintenance Expenses</b>		<b>\$ 113,338.57</b>	<b>\$ 23,166.67</b>	<b>\$ 90,171.90</b>	<b>\$ 152,806.29</b>	<b>\$ 92,666.67</b>	<b>\$ 60,139.62</b>	<b>\$ 278,000.00</b>	<b>55%</b>

## West Cental Wisconsin Biosolids Facility

month # 4

## Budget Statement

The period of April 1-31, 2022

		Current Month 2022	Budgeted 2022	Variance	YTD actual 2022	YTD Budget 2022	Variance	Budget 2022	% of Budget
<b>Administrative:</b>									
Salaries & Wages	53110	\$ 1,461.80	\$ 1,500.00	\$ (38.20)	\$ 6,555.46	\$ 6,000.00	\$ 555.46	\$ 18,000.00	36%
FICA/medicare	53121	\$ 111.82	\$ 114.75	\$ (2.93)	\$ 501.76	\$ 459.00	\$ 42.76	\$ 1,377.00	36%
Retirement	53122	\$ 95.00	\$ 97.50	\$ (2.50)	\$ 426.06	\$ 390.00	\$ 36.06	\$ 1,170.00	36%
Health insurance	53131	\$ 500.00	\$ 666.67	\$ (166.67)	\$ 2,000.00	\$ 2,666.67	\$ (666.67)	\$ 8,000.00	25%
Life insurance	53132	\$ -	\$ 41.67	\$ (41.67)	\$ 40.00	\$ 166.67	\$ (126.67)	\$ 500.00	8%
Commission expenses	53210	\$ -	\$ 2,083.33	\$ (2,083.33)	\$ 38.30	\$ 8,333.33	\$ (8,295.03)	\$ 25,000.00	0%
Office supplies & expenses	53310	\$ 1,474.01	\$ 333.33	\$ 1,140.68	\$ 1,630.99	\$ 1,333.33	\$ 297.66	\$ 4,000.00	41%
WEB Site & Software	53311	\$ 1,500.00	\$ 250.00	\$ 1,250.00	\$ 1,500.00	\$ 1,000.00	\$ 500.00	\$ 3,000.00	50%
Outside legal services	53315	\$ -	\$ 833.33	\$ (833.33)	\$ -	\$ 3,333.33	\$ (3,333.33)	\$ 10,000.00	0%
Outside bookkeeping services	53316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accounting & Auditing	53410	\$ -	\$ 1,166.67	\$ (1,166.67)	\$ 9,030.00	\$ 4,666.67	\$ 4,363.33	\$ 14,000.00	65%
Engineering	53420	\$ -	\$ 1,666.67	\$ (1,666.67)	\$ 10,712.28	\$ 6,666.67	\$ 4,045.61	\$ 20,000.00	54%
Misc general expenses	53990	\$ -	\$ 333.33	\$ (333.33)	\$ 3,200.00	\$ 1,333.33	\$ 1,866.67	\$ 4,000.00	80%
Total administrative		\$ 5,142.63	\$ 9,087.25	\$ (3,944.62)	\$ 35,634.85	\$ 36,349.00	\$ (714.15)	\$ 109,047.00	33%
<b>Marketing:</b>									
Product marketing & distribut	55100	\$ -	\$ 5,000.00	\$ (5,000.00)	\$ -	\$ 20,000.00	\$ (20,000.00)	\$ 60,000.00	0%
Marketing wages	55600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Marketing fees	55300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total marketing exp		\$ -	\$ 5,000.00	\$ (5,000.00)	\$ -	\$ 20,000.00	\$ (20,000.00)	\$ 60,000.00	
<b>Debt Service</b>									
Utility Revenue Loan		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Replacement Fund</b>									
		\$ 27,083.33	\$ 27,083.33	\$ (0.00)	\$ 108,333.32	\$ 108,333.33	\$ (0.01)	\$ 325,000.00	33%

## West Cental Wisconsin Biosolids Facility

month # 4

## Budget Statement

The period of April 1-31, 2022

		<i>Current Month</i>	<i>Budgeted</i>	<i>Variance</i>	<i>YTD actual</i>	<i>YTD Budget</i>	<i>Variance</i>	<i>Budget</i>	<i>% of Budget</i>
		<i>2022</i>	<i>2022</i>		<i>2022</i>	<i>2022</i>		<i>2022</i>	
<b>Transfer from Replacement Fund</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Transportation</b>								\$ -	
Members	54100	\$ 59,810.45	\$ 52,551.27	\$ 7,259.18	\$ 220,754.23	\$ 210,205.10	\$ 10,549.13	\$ 630,615.30	35%
Non-members	54100	\$ 17,671.91	\$ 14,297.41	\$ 3,374.50	\$ 62,464.85	\$ 57,189.63	\$ 5,275.22	\$ 171,568.89	36%
Total transportation		\$ 77,482.36	\$ 66,848.68	\$ 10,633.68	\$ 283,219.08	\$ 267,394.73	\$ 15,824.35	\$ 802,184.19	35%
Total Revenue		\$ 233,839.58	\$ 220,051.05	\$ 13,788.53	\$ 909,778.69	\$ 880,204.20	\$ 29,574.49	\$ 2,640,612.59	34%
Total Expenses		\$ 276,969.69	\$ 220,051.05	\$ 56,918.64	\$ 867,263.39	\$ 880,204.20	\$ (12,940.81)	\$ 2,640,612.59	33%
<b>Net operating income</b>		\$ (43,130.11)	\$ -	\$ (43,130.11)	\$ 42,515.30	\$ -	\$ 42,515.30		

5/16/2022 12:25 PM

Account Aged - Quick Report  
All Accounts - By Account Nbr  
Receivable' as of 05/13/2022

Page: 1  
MISC

From: Account Nbr: Group Code: Service Type:  
Thru:

Account Nbr	Customer Name	0 - 30	31 - 60	61 - 90	> 90	Total
000-0001-00	AMERY, CITY OF	10,734.10	0.00	0.00	0.00	10,734.10
000-0002-00	BALDWIN, VILLAGE OF	7,729.23	7,878.65	0.00	0.00	15,607.88
000-0003-00	ELLSWORTH, VILLAGE OF	9,834.12	0.00	0.00	0.00	9,834.12
000-0004-00	HUDSON, CITY OF	34,463.41	40,794.24	0.00	0.00	75,257.65
000-0005-00	NEW RICHMOND, CITY OF	39,127.79	0.00	0.00	0.00	39,127.79
000-0006-00	OSCEOLA, VILLAGE OF	13,494.79	0.00	0.00	0.00	13,494.79
000-0007-00	PRESCOTT, CITY OF	9,435.02	0.00	0.00	0.00	9,435.02
000-0008-00	RIVER FALLS, City OF	42,283.13	0.00	0.00	0.00	42,283.13
000-0009-00	ROBERTS, VILLAGE OF	4,615.89	125.00	0.00	0.00	4,740.89
000-0010-00	SOMERSET, VILLAGE OF	12,545.57	0.00	0.00	0.00	12,545.57
000-0011-00	SPRING VALLEY, VILLAGE OF	3,891.77	0.00	0.00	0.00	3,891.77
000-0015-00	ELEVA STRUM JOINT SEWER C	125.00	125.00	0.00	0.00	250.00
000-0017-00	PLUM CITY, VILLAGE OF	2,854.46	3,020.74	0.00	0.00	5,875.20
000-0018-00	HAMMOND, VILLAGE OF	4,235.95	0.00	0.00	0.00	4,235.95
000-0021-00	TRAVEL CENTERS OF AMERICA	1,316.90	0.00	0.00	0.00	1,316.90
000-0023-00	MONDOVI, CITY OF	7,825.93	8,112.15	0.00	0.00	15,938.08
000-0024-00	PEPIN, VILLAGE OF	4,828.89	0.00	0.00	0.00	4,828.89
000-0028-00	MAZEPPA, CITY OF	-125.00	0.00	0.00	0.00	-125.00
000-0029-00	WEST CONCORD, CITY OF	2,631.60	0.00	0.00	0.00	2,631.60
000-0030-00	DOWNSVILLE SANITARY DISTR	125.00	0.00	0.00	0.00	125.00
000-0031-00	LAKE CITY, CITY OF	21,413.81	0.00	0.00	0.00	21,413.81
		=====	=====	=====	=====	=====
	Grand Totals:	233,387.36	60,055.78	0.00	0.00	293,443.14



## MEMORANDUM

**To: Commissioners**

**From: Randy Lindquist,**

**Date: 5-13-2022**

**Title: Agenda Item 4 Facility Report**

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### **Facility Issues:**

#### **Polymer Mixing Systems,**

On Thursday 5-12 our older polymer mixing system touch screen display went out. We started up the secondary mixer to find the touchscreen display on that unit had lost its memory and would not start up. This may have been from the storm the night before. We were able to make contact with FloQuip and we were able to re-program the unit so that it at least works, they are no longer on our SCADA network which we will have to fix at a later date but it is now working. A new touchscreen for to replace the damaged unit has been ordered at a cost of \$1,170.77

#### **End Product Hauling**

Rohls Custom Harvesting started hauling product out on March 27<sup>th</sup> and they are now done for the season. There is approximately tons in the building as of 5/13/2022. Jeff states he has it all spoken for and will finish in the fall.

**April 2022 Hauling**

<b>Member Truckloads</b>	<b>205</b>
<b>Non Member Truckloads</b>	<b><u>48</u></b>
<b>Total Truckloads</b>	<b>253</b>

<b>Member Gallons</b>	<b>1,209,004</b>
<b>Non Member Gallons</b>	<b><u>288,218</u></b>
<b>Total Gallons</b>	<b>1,497,222</b>

<b>Member Pounds</b>	<b>302,885</b>
<b>Non Member Pounds</b>	<b><u>56,714</u></b>
<b>Total Pounds</b>	<b>359,599</b>



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

<b>GALLONS SUMMARY</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>
MEMBER TOTAL	1,184,609	1,198,908	1,287,305	1,209,004									4,879,826	80.48
NON-MEMBER TOTAL	313,792	276,289	305,439	288,218									1,183,738	19.52
<b>FACILITY TOTAL</b>	<b>1,498,401</b>	<b>1,475,197</b>	<b>1,592,744</b>	<b>1,497,222</b>									<b>6,063,564</b>	<b>100.00</b>

<b>TRUCKLOAD SUMMARY</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>
MEMBER TOTAL	164	163	199	205									731	79.89
NON-MEMBER TOTAL	45	41	50	48									184	20.11
<b>FACILITY TOTAL</b>	<b>209</b>	<b>204</b>	<b>249</b>	<b>253</b>									<b>915</b>	<b>100.00</b>

<b>% SOLIDS SUMMARY</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>
MEMBER TOTAL	2.95	3.16	2.78	3.00									2.97
NON-MEMBER TOTAL	1.50	1.95	1.64	1.78									1.72
<b>FACILITY TOTAL</b>	<b>2.22</b>	<b>2.55</b>	<b>2.21</b>	<b>2.39</b>									<b>2.34</b>

<b>POUNDS SUMMARY</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>
MEMBER TOTAL	295,524	317,473	308,431	302,885									1,224,314	85.10
NON-MEMBER TOTAL	49,054	48,814	59,793	56,714									214,375	14.90
<b>FACILITY TOTAL</b>	<b>344,578</b>	<b>366,288</b>	<b>368,224</b>	<b>359,599</b>									<b>1,438,689</b>	<b>100.00</b>

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

<b>MEMBERS</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>	<u>% Total</u>
Amery	61,698	60,924	73,965	70,327									266,914	5.47	4.40
Baldwin	59,380	82,516	51,846	49,392									243,134	4.98	4.01
Ellsworth	70,268	62,318	75,194	54,468									262,248	5.37	4.32
Hudson	306,768	235,131	282,165	230,099									1,054,163	21.60	17.39
N. Richmond	198,953	188,025	194,410	218,316									799,704	16.39	13.19
Osceola	90,372	107,335	128,480	123,969									450,156	9.22	7.42
Prescott	37,873	68,214	52,668	54,110									212,865	4.36	3.51
River Falls	184,436	192,701	236,444	245,166									858,747	17.60	14.16
Roberts	30,123	10,142		20,625									60,890	1.25	1.00
Somerset	121,286	152,086	156,560	113,201									543,133	11.13	8.96
Spring Valley	23,452	39,516	35,573	29,331									127,872	2.62	2.11
<b>Total - Members</b>	<b>1,184,609</b>	<b>1,198,908</b>	<b>1,287,305</b>	<b>1,209,004</b>									<b>4,879,826</b>	<b>100.00</b>	<b>80.48</b>

<b>NON-MEMBERS</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Non-Mem</u>	<u>% Total</u>
Eleva Strum															
Plum City	15,501	23,279	25,131	25,274									89,185	7.53	1.47
Hammond	34,719	27,716	25,504	27,522									115,461	9.75	1.90
Travel Center of A	15,933	7,799	13,634	12,254									49,620	4.19	0.82
Mondovi	69,526	54,133	58,138	48,938									230,735	19.49	3.81
Pepin	74,707	61,141	46,196	49,595									231,639	19.57	3.82
Mazeppa															
West Concord		6,628	6,273	18,125									31,026	2.62	0.51
Downsville															
Lake City	103,406	95,593	130,563	106,510									436,072	36.84	7.19
<b>Total - Non-Members</b>	<b>313,792</b>	<b>276,289</b>	<b>305,439</b>	<b>288,218</b>									<b>1,183,738</b>	<b>100.00</b>	<b>19.52</b>

<b>Total - GALLONS</b>	<b>1,498,401</b>	<b>1,475,197</b>	<b>1,592,744</b>	<b>1,497,222</b>									<b>6,063,564</b>		<b>100.00</b>
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**WEST CENTRAL WISCONSIN BIOSOLIDS  
MEMBER AND NON-MEMBER SUMMARY  
BIOSOLIDS HAULING - NUMBER OF LOADS**

<b>MEMBERS</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>	<u>% Total</u>
Amery	8	8	11	12									39	5.34	4.26
Baldwin	8	11	8	8									35	4.79	3.83
Ellsworth	9	8	10	8									35	4.79	3.83
Hudson	49	36	47	41									173	23.67	18.91
N. Richmond	26	25	30	36									117	16.01	12.79
Osceola	12	14	19	21									66	9.03	7.21
Prescott	5	9	8	9									31	4.24	3.39
River Falls	24	25	37	42									128	17.51	13.99
Roberts	4	2		3									9	1.23	0.98
Somerset	16	20	24	20									80	10.94	8.74
Spring Valley	3	5	5	5									18	2.46	1.97
<b>Total - Members</b>	<b>164</b>	<b>163</b>	<b>199</b>	<b>205</b>									<b>731</b>	<b>100.00</b>	<b>79.89</b>

<b>NON-MEMBERS</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Non-Mem</u>	<u>% Total</u>
Eleva Strum															
Plum City	2	3	4	4									13	7.07	1.42
Hammond	5	4	4	5									18	9.78	1.97
Travel Center of A	2	1	2	2									7	3.80	0.77
Mondovi	9	8	9	8									34	18.48	3.72
Pepin	10	8	7	8									33	17.93	3.61
Mazeppa															
West Concord		1	1	3									5	2.72	0.55
Downsville															
Lake City	17	16	23	18									74	40.22	8.09
<b>Total - Non-Members</b>	<b>45</b>	<b>41</b>	<b>50</b>	<b>48</b>									<b>184</b>	<b>100.00</b>	<b>20.11</b>

<b>Total - TRUCKLOADS</b>	<b>209</b>	<b>204</b>	<b>249</b>	<b>253</b>									<b>915</b>		<b>100.00</b>
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**WEST CENTRAL WISCONSIN BIOSOLIDS  
MEMBER AND NON-MEMBER SUMMARY  
BIOSOLIDS HAULING - POUNDS SOLIDS**

<b>MEMBERS</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Mem</u>	<u>% Total</u>
Amery	20,952	24,308	18,688	16,921									80,868	6.61	5.62
Baldwin	13,321	19,905	12,556	12,481									58,264	4.76	4.05
Ellsworth	10,422	11,183	18,224	16,976									56,805	4.64	3.95
Hudson	80,672	64,527	63,816	53,748									262,763	21.46	18.26
N. Richmond	62,855	64,072	59,062	67,878									253,868	20.74	17.65
Osceola	15,400	18,749	19,631	17,491									71,271	5.82	4.95
Prescott	12,452	22,822	17,014	15,620									67,907	5.55	4.72
River Falls	51,319	59,783	71,718	71,841									254,661	20.80	17.70
Roberts	9,131	4,383		8,373									21,886	1.79	1.52
Somerset	14,639	20,352	21,016	15,974									71,982	5.88	5.00
Spring Valley	4,361	7,389	6,706	5,582									24,038	1.96	1.67
<b>Total - Members</b>	<b>295,524</b>	<b>317,473</b>	<b>308,431</b>	<b>302,885</b>									<b>1,224,314</b>	<b>100.00</b>	<b>85.10</b>

<b>NON-MEMBERS</b>	<u>January,2022</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December,2022</u>	<u>Total</u>	<u>% Non-Mem</u>	<u>% Total</u>
Eleva Strum															
Plum City	1,736	2,965	3,173	2,782									10,656	4.97	0.74
Hammond	5,280	3,809	3,778	4,959									17,827	8.32	1.24
Travel Center of A	598	293	274	323									1,488	0.69	0.10
Mondovi	8,902	7,514	10,258	10,315									36,989	17.25	2.57
Pepin	3,626	4,311	3,483	3,964									15,384	7.18	1.07
Mazeppa															
West Concord		2,305	821	2,766									5,893	2.75	0.41
Downsville															
Lake City	28,911	27,617	38,006	31,604									126,138	58.84	8.77
<b>Total - Non-Members</b>	<b>49,054</b>	<b>48,814</b>	<b>59,793</b>	<b>56,714</b>									<b>214,375</b>	<b>100.00</b>	<b>14.90</b>

<b>Total - POUNDS</b>	<b>344,578</b>	<b>366,288</b>	<b>368,224</b>	<b>359,599</b>									<b>1,438,689</b>		<b>100.00</b>
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# Solids

April 2022

Date	Amery % Solids	Baldwin % Solids	Elisworth % Solids	Hudson % Solids	New Richmond % Solids	Osceola % Solids	Prescott % Solids	River Falls % Solids	Roberts % Solids	Somerset % Solids	Spring Valley % Solids	Eleva/Strum % Solids	Plum City % Solids	Hammond % Solids	Travel Centers of A % Solids	Mondovi % Solids	Pepin % Solids	Mazeppa % Solids	West Concord % Solids	Downsville % Solids	Lake City % Solids	
04/01/2022				2.65	2.68	1.59																
04/02/2022																						
04/03/2022																						
04/04/2022	2.52	2.92		2.63	2.72	1.96	3.53	3.61	5.00		2.24			2.20		3.44	0.92		1.16		3.72	
04/05/2022		2.90	4.27	3.27	3.31	1.92		3.54		1.64											3.65	
04/06/2022	4.72			3.21	3.88	1.40		3.49		1.66			1.39				0.90				4.30	
04/07/2022	3.28			3.47	3.56	1.54	3.64	3.47								2.77					4.09	
04/08/2022				2.11	4.95					1.74												
04/09/2022																						
04/10/2022																						
04/11/2022	3.02	2.94		2.74	4.18	1.42	3.28	3.63			2.43			1.91		4.47	0.93					
04/12/2022		3.08	4.44	2.82	3.65	1.50		3.53		1.67					0.39						3.81	
04/13/2022	3.27			2.93	4.40	1.63		3.43		1.78			1.39				0.78		1.84		3.46	
04/14/2022	2.38			2.61		1.87	2.94	3.43		2.02						2.30					3.45	
04/15/2022				2.99	3.43	1.98		3.44		2.20												
04/16/2022																						
04/17/2022																						
04/18/2022	4.11		4.08	2.85	3.33	1.63	3.38	3.68			2.35			1.83		2.16	0.92					
04/19/2022		3.03		2.96	3.90	1.53		3.82	5.06	1.59							0.94				3.33	
04/20/2022	1.56					1.63	3.73	3.46		1.83			1.26								3.30	
04/21/2022				2.25	3.76	1.92	3.50	3.56		1.57						1.94					3.38	
04/22/2022				3.12	3.96	1.77																
04/23/2022																						
04/24/2022																						
04/25/2022	0.69			2.88	3.27	1.92	3.06	3.58		1.54	2.13			2.12	0.23	1.81	0.92					
04/26/2022		3.22	1.90	2.64	2.79	2.00	3.94	3.40		1.46							1.26		2.46		2.88	
04/27/2022	3.80	3.14		2.58	3.47	1.96		3.38	4.55	1.47			1.26								3.18	
04/28/2022				2.47	4.11			3.44		1.60	2.26					2.07					3.33	
04/29/2022				2.37		1.50		3.46						2.80								
04/30/2022																						
Minimum	0.69	2.90	1.90	2.11	2.68	1.40	2.94	3.38	4.55	1.46	2.13		1.26	1.83	0.23	1.81	0.78		1.16		2.88	
Maximum	4.72	3.22	4.44	3.47	4.95	2.00	3.94	3.82	5.06	2.20	2.43		1.39	2.80	0.39	4.47	1.26		2.46		4.30	
Average	2.94	3.03	3.67	2.78	3.63	1.72	3.44	3.52	4.87	1.70	2.28		1.33	2.17	0.31	2.62	0.95		1.82		3.53	

# Biosolids Flow

April 2022

Date	Amery Volume Gal	Baldwin Volume Gal	Ellsworth Volume Gal	Hudson Volume Gal	New Richmond Volume Gal	Osceola Volume Gal	Prescott Volume Gal	River Falls Volume Gal	Roberts Volume Gal	Somerset Volume Gal	Spring Valley Volume Gal	Eleva/Strum Volume Gal	Plum City Volume Gal	Hammond Volume Gal	Travel Centers of A Volume Gal	Mondovi Volume Gal	Pepin Volume Gal	Mazeppa Volume Gal	West Concord Volume Gal	Downsville Volume Gal	Lake City Volume Gal	Total Member Volume Gal	Total Non-Member Volume Gal	Total Volume Gal
04/01/2022				10,531	6,110	5,662																22,303		22,303
04/02/2022																								
04/03/2022																								
04/04/2022	5,574	6,218		10,826	6,065	6,055	5,669	5,825	6,766		5,947			5,737		5,998	5,049		5,715		6,002	58,945	28,501	87,446
04/05/2022		6,060	15,219	28,383	30,024	5,854		11,681		5,444											5,808	102,665	5,808	108,473
04/06/2022	5,681			10,733	11,866	12,356		17,852		16,950			5,784				5,952				11,909	75,438	23,645	99,083
04/07/2022	5,959			4,575	7,319	5,669	5,274	16,939								5,737					5,890	45,735	11,627	57,362
04/08/2022				5,674	17,645					5,150												28,469		28,469
04/09/2022																								
04/10/2022																								
04/11/2022	5,974	6,534		23,304	12,146	5,828	5,339	4,968			5,885			4,872		4,556	5,782					69,978	15,210	85,188
04/12/2022		6,007	14,899	14,613	11,600	5,993		17,852		5,981					6,577						11,669	76,945	18,246	95,191
04/13/2022	5,703			6,046	11,827	5,962		17,444		10,506			5,866				6,081		6,434		12,295	57,488	30,676	88,164
04/14/2022	6,486			4,814		5,859	5,181	17,706		5,646						5,617					6,220	45,692	11,837	57,529
04/15/2022				5,360	6,065	5,945		5,576		5,875												28,821		28,821
04/16/2022																								
04/17/2022																								
04/18/2022	5,780		11,993	11,823	13,049	6,211	5,147	17,552			5,868			5,933		6,331	5,382					77,423	17,646	95,069
04/19/2022		12,992		16,517	17,451	5,935		11,749	6,872	5,674							5,964				5,760	77,190	11,724	88,914
04/20/2022	10,439					5,634	6,731	17,938		11,136			6,273								5,883	51,878	12,156	64,034
04/21/2022				12,731	5,679	5,765	5,423	12,237		11,571						6,014					11,751	53,406	17,765	71,171
04/22/2022				5,928	17,916	5,531																29,375		29,375
04/23/2022																								
04/24/2022																								
04/25/2022	6,709			11,299	5,957	6,029	7,516	18,125		5,928	5,856			5,981	5,677	7,164	7,466					67,419	26,288	93,707
04/26/2022		6,067	12,357	11,567	13,547	5,612	7,830	11,262		5,897							7,919		5,976		5,626	74,139	19,521	93,660
04/27/2022	12,022	5,514		18,022	5,765	5,923		11,119	6,987	5,610			7,351								11,869	70,962	19,220	90,182
04/28/2022				11,782	18,285			11,689		11,833	5,775					7,521					5,828	59,364	13,349	72,713
04/29/2022				5,571		12,146		17,652						4,999								35,369	4,999	40,368
04/30/2022																								
Minimum	5,574	5,514	11,993	4,575	5,679	5,531	5,147	4,968	6,766	5,150	5,775		5,784	4,872	5,677	4,556	5,049		5,715		5,626	22,303	4,999	22,303
Maximum	12,022	12,992	15,219	28,383	30,024	12,356	7,830	18,125	6,987	16,950	5,947		7,351	5,981	6,577	7,521	7,919		6,434		12,295	102,665	30,676	108,473
Total	70,327	49,392	54,468	230,099	218,316	123,969	54,110	245,166	20,625	113,201	29,331		25,274	27,522	12,254	48,938	49,595		18,125		106,510	1,209,004	288,218	1,497,222
Average	7,033	7,056	13,617	11,505	12,129	6,525	6,012	13,620	6,875	8,086	5,866		6,319	5,504	6,127	6,117	6,199		6,042		8,193	57,572	16,954	71,296

# Biosolids pH

April 2022

Date	Amery pH SU	Baldwin pH SU	Ellsworth pH SU	Hudson pH SU	New Richmond pH SU	Osceola pH SU	Prescott pH SU	River Falls pH SU	Roberts pH SU	Somerset pH SU	Spring Valley pH SU	Eleva/Strum pH SU	Plum City pH SU	Hammond pH SU	Travel Center of A pH SU	Mondovi pH SU	Pepin pH SU	Mazeppa pH SU	West Concord pH SU	Downsville pH SU	Lake City pH SU
04/01/2022				7.29	6.11	7.00															
04/02/2022																					
04/03/2022																					
04/04/2022	6.48	6.90		7.33	6.16	7.10	6.34	5.91	6.41		6.84			6.35		7.27	6.91		7.34		7.59
04/05/2022		7.21	6.29	7.26	6.12	7.07		5.81		6.66											7.57
04/06/2022	6.35			7.29	6.16	7.17		5.83		6.78			7.13				6.83				7.47
04/07/2022	3.28			7.25	6.10	7.13	6.27	5.81								7.36					7.49
04/08/2022				7.26	5.92					6.25											
04/09/2022																					
04/10/2022																					
04/11/2022	6.43	6.82		7.27	6.13	7.13	6.27	5.80			6.78			6.29		6.61	6.75				
04/12/2022		7.23	6.18	7.22	6.02	7.15		5.84		6.59					7.32						7.58
04/13/2022	6.45			7.33	6.11	7.24		5.94		6.76			7.15				6.76		7.44		7.46
04/14/2022	6.42			7.33		6.95	6.19	5.78		6.26						6.72					6.93
04/15/2022				7.27	5.96	6.91		5.75		6.18											
04/16/2022																					
04/17/2022																					
04/18/2022	6.33		6.31	7.33	6.04	7.13	6.15	5.92			6.79			6.18		6.72	6.90				
04/19/2022		7.26		7.33	6.04	7.17		5.93	6.40	6.69							6.99				7.53
04/20/2022	6.58					7.13	6.25	5.95		6.67			7.11								7.51
04/21/2022				7.33	6.03	7.06	6.45	5.89		6.67						6.90					7.46
04/22/2022				7.31	5.89	6.90															
04/23/2022																					
04/24/2022																					
04/25/2022	6.61			7.35	6.08	7.05	6.29	5.99		6.58	6.83			6.28	7.28	6.75	6.97				
04/26/2022		7.06	6.99	7.34	6.20	7.06	6.34	6.00		6.66							7.02		7.27		7.81
04/27/2022	6.41	7.32		7.38	6.20	7.07		5.97	6.48	6.66			7.16								7.49
04/28/2022				7.34	5.97			5.98		6.66	6.96					6.87					7.51
04/29/2022				7.29		6.98		5.92						6.20							
04/30/2022																					
Minimum	3.28	6.82	6.18	7.22	5.89	6.90	6.15	5.75	6.40	6.18	6.78		7.11	6.18	7.28	6.61	6.75		7.27		6.93
Maximum	6.61	7.32	6.99	7.38	6.20	7.24	6.45	6.00	6.48	6.78	6.96		7.16	6.35	7.32	7.36	7.02		7.44		7.81
Average	6.13	7.11	6.44	7.31	6.07	7.07	6.28	5.89	6.43	6.58	6.84		7.14	6.26	7.30	6.90	6.89		7.35		7.49



# Biosolids Pounds

April 2022

Date	Amery Biosolids lbs	Baldwin Biosolids lbs	Ellsworth Biosolids lbs	Hudson Biosolids lbs	New Richmond Biosolids lbs	Osceola Biosolids lbs	Prescott Biosolids lbs	River Falls Biosolids lbs	Roberts Biosolids lbs	Somerset Biosolids lbs	Spring Valley Biosolids lbs	Eleva/Strum Biosolids lbs	Plum City Biosolids lbs	Hammond Biosolids lbs	Travel Centers of A Biosolids lbs	Mondovi Biosolids lbs	Pepin Biosolids lbs	Mazeppa Biosolids lbs	West Concord Biosolids lbs	Downsville Biosolids lbs	Lake City Biosolids lbs	Total Member Biosolids lbs	Total Non-Member Biosolids lbs	Total Biosolids lbs	
04/01/2022				2,327	1,366	751																4,444		4,444	
04/02/2022																									
04/03/2022																									
04/04/2022	1,171	1,514		2,375	1,376	990	1,669	1,754	2,821		1,111			1,053		1,721	387		553		1,862	14,781	5,576	20,357	
04/05/2022		1,466	5,420	7,741	8,288	937		3,449		745											1,768	28,045	1,768	29,813	
04/06/2022	2,236			2,873	3,840	1,443		5,196		2,347			671				447				4,271	17,935	5,388	23,323	
04/07/2022	1,630			1,324	2,173	728	1,601	4,902								1,325					2,009	12,358	3,334	15,693	
04/08/2022				998	7,284					747													9,030		9,030
04/09/2022																									
04/10/2022																									
04/11/2022	1,505	1,602		5,325	4,234	690	1,460	1,504			1,193			776		1,698	448					17,514	2,923	20,437	
04/12/2022		1,543	5,517	3,437	3,531	750		5,256		833					214						3,708	20,866	3,922	24,788	
04/13/2022	1,555			1,477	4,340	810		4,990		1,560			680				396		987		3,548	14,733	5,611	20,344	
04/14/2022	1,287			1,048		914	1,270	5,065		951						1,077					1,790	10,536	2,867	13,403	
04/15/2022				1,337	1,735	982		1,600		1,078												6,731		6,731	
04/16/2022																									
04/17/2022																									
04/18/2022	1,981		4,081	2,810	3,624	844	1,451	5,387			1,150			906		1,140	413					21,329	2,459	23,787	
04/19/2022		3,283		4,077	5,676	757		3,743	2,900	752							468				1,600	21,189	2,067	23,257	
04/20/2022	1,358					766	2,094	5,176		1,700			659								1,619	11,094	2,278	13,372	
04/21/2022				2,389	1,781	923	1,583	3,633		1,515						973					3,313	11,824	4,286	16,110	
04/22/2022				1,543	5,917	816																8,276		8,276	
04/23/2022																									
04/24/2022																									
04/25/2022	386			2,714	1,625	965	1,918	5,412		761	1,040			1,057	109	1,081	573					14,821	2,821	17,642	
04/26/2022		1,629	1,958	2,547	3,152	936	2,573	3,193		718							832		1,226		1,351	16,707	3,410	20,116	
04/27/2022	3,810	1,444		3,878	1,668	968		3,134	2,651	688			772								3,148	18,242	3,920	22,162	
04/28/2022				2,427	6,268			3,354		1,579	1,088					1,298					1,619	14,716	2,917	17,633	
04/29/2022				1,101		1,519		5,094						1,167								7,714	1,167	8,882	
04/30/2022																									
Minimum	386	1,444	1,958	998	1,366	690	1,270	1,504	2,651	688	1,040		659	776	109	973	387		553		1,351	4,444	1,167	4,444	
Maximum	3,810	3,283	5,517	7,741	8,288	1,519	2,573	5,412	2,900	2,347	1,193		772	1,167	214	1,721	832		1,226		4,271	28,045	5,611	29,813	
Total	16,921	12,481	16,976	53,748	67,878	17,491	15,620	71,841	8,373	15,974	5,582		2,782	4,959	323	10,315	3,964		2,766		31,604	302,885	56,714	359,599	
Average	1,692	1,783	4,244	2,687	3,771	920	1,735	3,991	2,791	1,141	1,116		696	992	162	1,289	496		922		2,431	14,423	3,336	17,124	

# Daily Load Count

April 2022

Date	Amery Daily Loads	Baldwin Daily Loads	Ellsworth Daily Loads	Hudson Daily Loads	New Richmond Daily Loads	Osceola Daily Loads	Prescott Daily Loads	River Falls Daily Loads	Roberts Daily Loads	Somerset Daily Loads	Spring Valley Daily Loads	Eleva/Strum Daily Loads	Plum City Daily Loads	Hammond Daily Loads	Travel Centers of America Daily Loads	Mondovi Daily Loads	Pepin Daily Loads	Mazeppa Daily Loads	West Concord Daily Loads	Downsville Daily Loads	Lake City Daily Loads	Total Member Loads	Total Non-Member Loads	Total Loads
04/01/2022				2	1	1																4		4
04/02/2022																								
04/03/2022																								
04/04/2022	1	1		2	1	1	1	1	1		1			1		1	1		1		1	10	5	15
04/05/2022		1	2	5	5	1		2		1											1	17	1	18
04/06/2022	1			2	2	2		3		3			1				1				2	13	4	17
04/07/2022	1			1	1	1	1	3								1					1	8	2	10
04/08/2022				1	3					1												5		5
04/09/2022																								
04/10/2022																								
04/11/2022	1	1		4	2	1	1	1			1			1		1	1					12	3	15
04/12/2022		1	2	3	2	1		3		1					1						2	13	3	16
04/13/2022	1			1	2	1		3		2			1				1		1		2	10	5	15
04/14/2022	1			1		1	1	3		1						1					1	8	2	10
04/15/2022				1	1	1		1		1												5		5
04/16/2022																								
04/17/2022																								
04/18/2022	1		2	2	2	1	1	3			1			1		1	1					13	3	16
04/19/2022		2		3	3	1		2	1	1							1				1	13	2	15
04/20/2022	2					1	1	3		2			1								1	9	2	11
04/21/2022				2	1	1	1	2		2						1					2	9	3	12
04/22/2022				1	3	1																5		5
04/23/2022																								
04/24/2022																								
04/25/2022	1			2	1	1	1	3		1	1			1	1	1	1					11	4	15
04/26/2022		1	2	2	2	1	1	2		1							1		1		1	12	3	15
04/27/2022	2	1		3	1	1		2	1	1			1								2	12	3	15
04/28/2022				2	3			2		2	1					1					1	10	2	12
04/29/2022				1		2		3						1								6	1	7
04/30/2022																								
Minimum	1	1	2	1	1	1	1	1	1	1	1		1	1	1	1	1		1		1	4	1	4
Maximum	2	2	2	5	5	2	1	3	1	3	1		1	1	1	1	1		1		2	17	5	18
Total	12	8	8	41	36	21	9	42	3	20	5		4	5	2	8	8		3		18	205	48	253
Average	1	1	2	2	2	1	1	2	1	1	1		1	1	1	1	1		1		1	10	3	12

## Centrate Report WCWBF

	<b>Centrate BOD</b>	<b>Centrate TSS</b>	<b>Centrate NH3</b>	<b>Centrate Phosphoru s</b>
<b>Month</b>	<b>mg/l</b>	<b>mg/l</b>	<b>mg/l</b>	<b>mg/l</b>
May 2021	2,471	665	418	18.00
Jun 2021	1,396	634	420	2.18
Jul 2021	646	582	387	0.36
Aug 2021	684	881	397	3.02
Sep 2021	275	299	245	1.15
Oct 2021	335	207	201	0.99
Nov 2021	809	138	184	1.52
Dec 2021	923	245	222	4.12
Jan 2022	1,081	294	251	12.19
Feb 2022	1,185	450	259	11.56
Mar 2022	1,334	1,062	297	11.81
Apr 2022	1,252	613	344	14.40
<b>Minimum</b>	275	138	184	0.36
<b>Maximum</b>	2,471	1,062	420	18.00
<b>Total</b>	12,390	6,068	3,624	81.30
<b>Average</b>	1,033	506	302	6.78

# Centrate monthly

Date	01000 Acceptance\Centrate\Testing			
	Centrate BOD mg/l	Centrate TSS mg/l	Centrate NH3 mg/l	Centrate Phosphorus mg/l
04/01/2022				
04/02/2022				
04/03/2022				
04/04/2022				
04/05/2022				
04/06/2022				
04/07/2022	1,291	688	357	11.40
04/08/2022				
04/09/2022				
04/10/2022				
04/11/2022				
04/12/2022				
04/13/2022				
04/14/2022	1,018	320	315	7.80
04/15/2022				
04/16/2022				
04/17/2022				
04/18/2022				
04/19/2022				
04/20/2022				
04/21/2022	1,398	782	365	17.80
04/22/2022				
04/23/2022				
04/24/2022				
04/25/2022				
04/26/2022				
04/27/2022				
04/28/2022	1,301	662	337	20.60
04/29/2022				
04/30/2022				
Minimum	1,018	320	315	7.80
Maximum	1,398	782	365	20.60
Total	5,008	2,452	1,374	57.60
Average	1,252	613	344	14.40

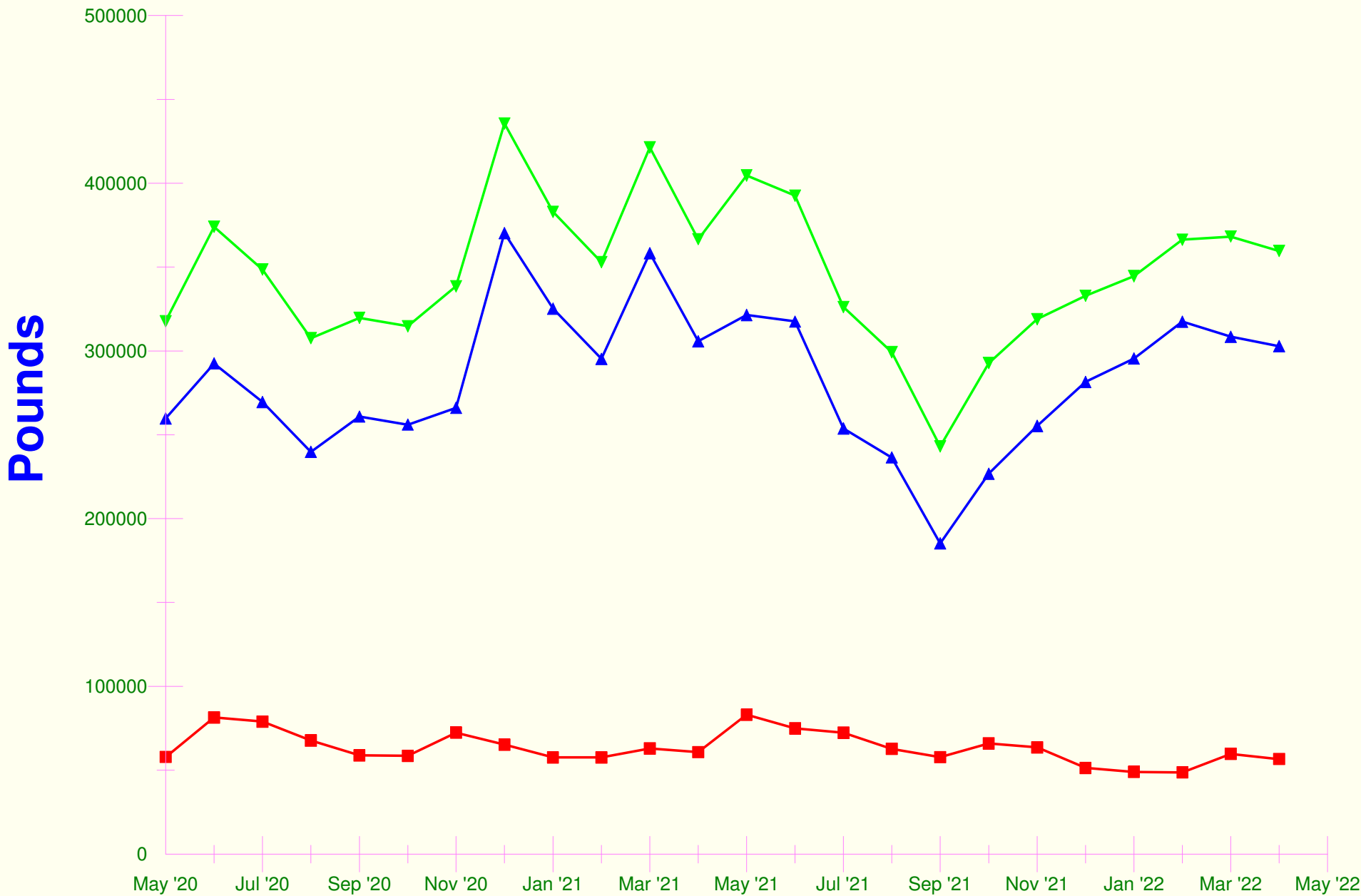
**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
5 YEAR BIOSOLIDS SUMMARY**

<b><u>Year to Date</u></b>		Year	2018	2019	2020	YTD Month 2021	April 2022
Load Quantity	Total Member Loads		674	763	781	794	731
Load Quantity	Total Non-Member Loads		186	195	185	180	184
Load Quantity	Total Loads		860	958	966	974	915
Pounds	Total Member Biosolids		1,122,801	1,107,602	1,141,914	1,284,487	1,224,314
Pounds	Total Non-Member Biosolids		198,454	201,211	226,113	239,234	214,375
Pounds	Total Biosolids		1,321,256	1,308,813	1,368,027	1,523,722	1,438,689
Gallons	Total Member Volume		4,682,521	4,835,946	4,895,741	5,363,281	4,879,826
Gallons	Total Non-Member Volume		1,233,353	1,210,979	1,159,472	1,178,174	1,183,738
Gallons	Total Volume		5,915,874	6,046,925	6,055,213	6,541,455	6,063,564

<b><u>Annual Total</u></b>		Year	2018	2019	2020	2021	2022
Load Quantity	Total Member Loads		2,045	2,349	2,308	2,161	731
Load Quantity	Total Non-Member Loads		628	631	573	577	184
Load Quantity	Total Loads		2,673	2,980	2,881	2,738	915
Pounds	Total Member Biosolids		3,310,369	3,327,802	3,356,926	3,362,650	1,224,314
Pounds	Total Non-Member Biosolids		705,105	722,459	767,602	771,478	214,375
Pounds	Total Biosolids		4,015,474	4,050,261	4,124,528	4,134,128	1,438,689
Gallons	Total Member Volume		14,599,144	14,689,705	15,870,117	15,493,806	4,879,826
Gallons	Total Non-Member Volume		4,329,111	3,919,174	3,838,196	3,932,546	1,183,738
Gallons	Total Volume		18,928,255	18,608,879	19,708,313	19,426,352	6,063,564

# POUNDS

▲ Total Member Biosolids (Mo Tot)    ■ Total Non-Member Biosolids (Mo Tot)    ▼ Total Biosolids (Mo Tot)

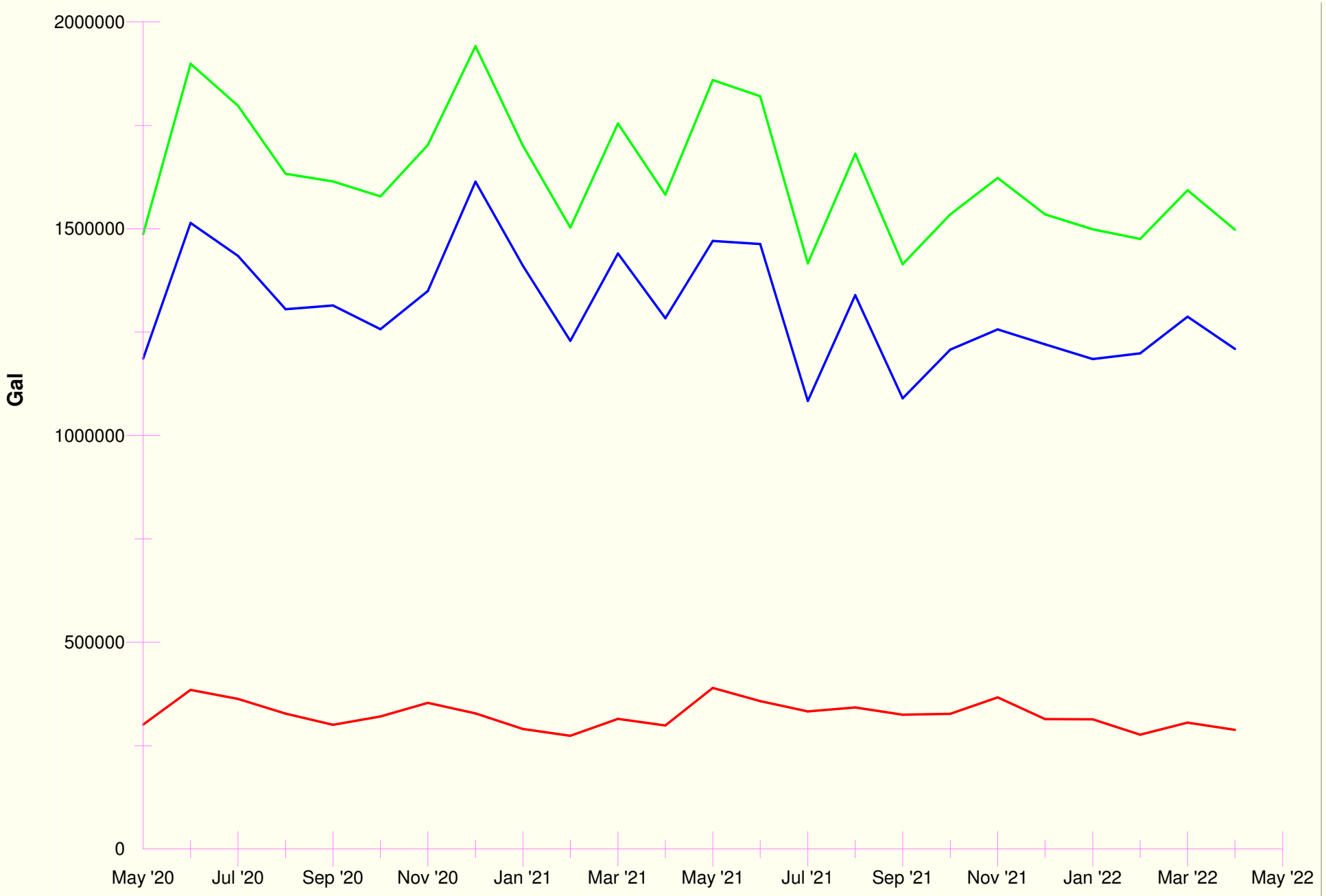


**Date ( 05/01/2020 to 04/30/2022 )**

*WIMS (WCW Biosolids)  
24 month pounds*

# Gallons

■ Total Member Volume (Mo Tot)    ■ Total Non-Member Volume (Mo Tot)    ■ Total Volume (Mo Tot)



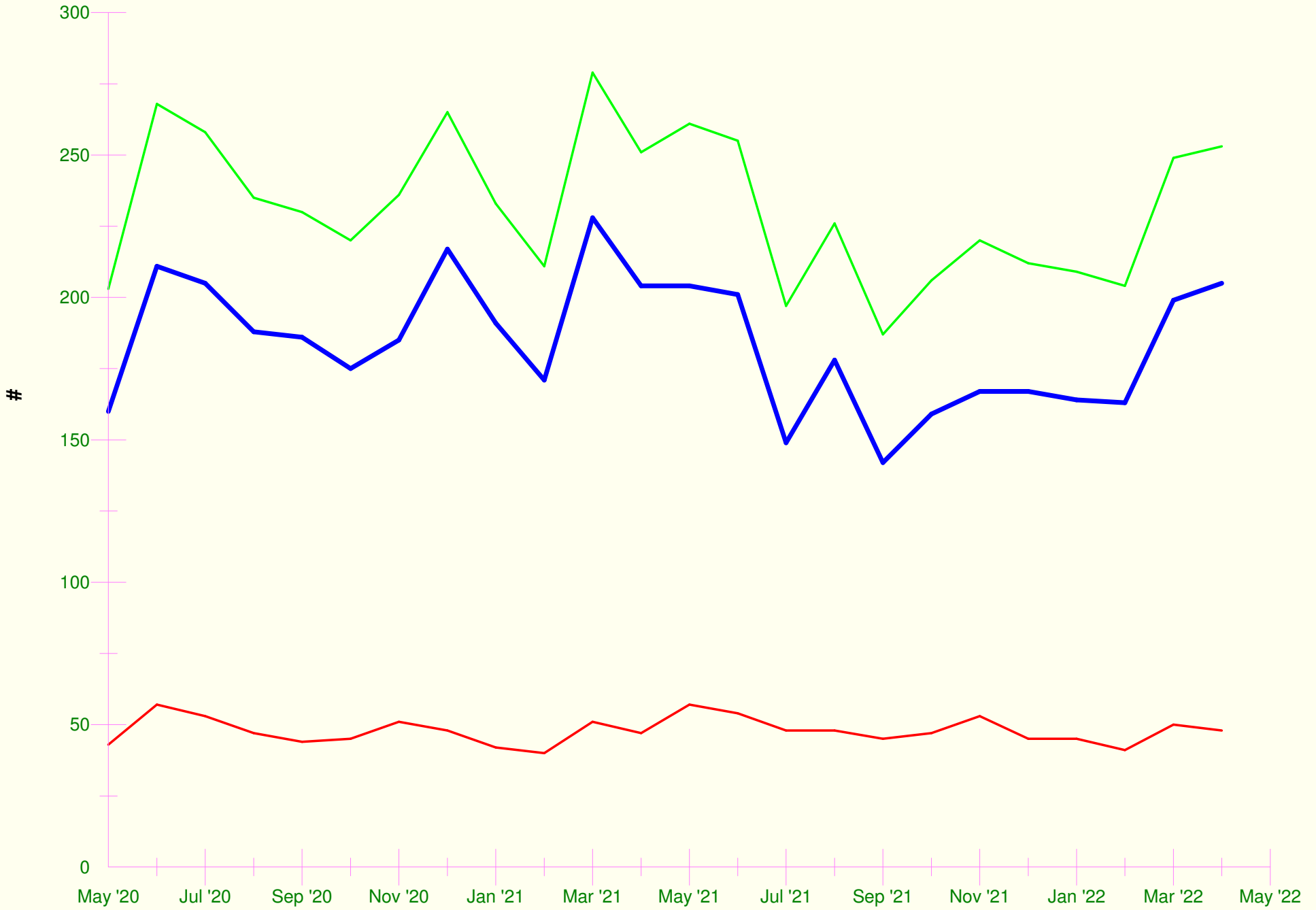
Date ( 05/01/2020 to 04/30/2022 )

# Truckloads

Total Member Loads (Mo Tot)

Total Non-Member Loads (Mo Tot)

Total Loads (Mo Tot)



Date (05/01/2020 to 04/30/2022)

WIMS (WCW Biosolids)  
Total Truckloads



**WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY  
5 YEAR BIOSOLIDS SUMMARY**

<b><u>Year to Date</u></b>		Year	2018	2019	2020	YTD Month 2021	April 2022
Load Quantity	Total Member Loads		674	763	781	794	731
Load Quantity	Total Non-Member Loads		186	195	185	180	184
Load Quantity	Total Loads		860	958	966	974	915
Pounds	Total Member Biosolids		1,122,801	1,107,602	1,141,914	1,284,487	1,224,314
Pounds	Total Non-Member Biosolids		198,454	201,211	226,113	239,234	214,375
Pounds	Total Biosolids		1,321,256	1,308,813	1,368,027	1,523,722	1,438,689
Gallons	Total Member Volume		4,682,521	4,835,946	4,895,741	5,363,281	4,879,826
Gallons	Total Non-Member Volume		1,233,353	1,210,979	1,159,472	1,178,174	1,183,738
Gallons	Total Volume		5,915,874	6,046,925	6,055,213	6,541,455	6,063,564

<b><u>Annual Total</u></b>		Year	2018	2019	2020	2021	2022
Load Quantity	Total Member Loads		2,045	2,349	2,308	2,161	731
Load Quantity	Total Non-Member Loads		628	631	573	577	184
Load Quantity	Total Loads		2,673	2,980	2,881	2,738	915
Pounds	Total Member Biosolids		3,310,369	3,327,802	3,356,926	3,362,650	1,224,314
Pounds	Total Non-Member Biosolids		705,105	722,459	767,602	771,478	214,375
Pounds	Total Biosolids		4,015,474	4,050,261	4,124,528	4,134,128	1,438,689
Gallons	Total Member Volume		14,599,144	14,689,705	15,870,117	15,493,806	4,879,826
Gallons	Total Non-Member Volume		4,329,111	3,919,174	3,838,196	3,932,546	1,183,738
Gallons	Total Volume		18,928,255	18,608,879	19,708,313	19,426,352	6,063,564

## **West Central WI Biosolids Facility**

### **POP Plan Document**

**Amended and Restated as of April 20, 2022, unless otherwise noted**

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## West Central WI Biosolids Facility

### POP

#### ARTICLE I

##### Introduction

1.1 Purpose of Plan. The purpose of this Plan is to provide eligible employees of West Central WI Biosolids Facility a choice between cash and benefits under one or more Qualified Benefit Plans.

1.2 Plan Status and Establishment. This Plan is intended to satisfy the requirements of Section 125 of the Internal Revenue Code of 1986, as amended from time to time (the "Code"). The Plan was established effective December 1, 2021, and amended and restated effective April 20, 2022.

#### ARTICLE II

##### Participation

2.1 Commencement of Participation. Each Employee will be eligible to participate in the Plan on the first day on which he or she meets the eligibility requirements of any Qualified Benefit Plan. An Employee will become a Participant upon making an election in accordance with the provisions of Section 3.3.

2.2 Cessation of Participation. A Participant will cease to be a Participant in this Plan as of the earlier of (i) the date on which this Plan terminates or (ii) the date on which he or she dies, terminates employment with the Plan Sponsor, or ceases to be an Employee eligible to participate under Section 2.1.

2.3 Reinstatement of Former Participant. A former Participant will again become a Participant if and when he or she first meets the eligibility requirements of Section 2.1.

2.4 Participation During FMLA and Uniformed Services Leave of Absence; Similar State Leaves. Any Employee who is absent from work due to (i) an FMLA Leave; (ii) a period of duty in the Uniformed Services; or (iii) leave under a similar or equivalent, applicable state family and medical leave law that requires health benefits continuation, will have the right to continue participation in any Qualified Benefit Plan. The Employee's right to maintain coverage while on a leave of absence is conditioned on the Employee's continuing to have an employment relationship with the Plan Sponsor and making the required contributions as provided in Section 3.9, as applicable.

#### ARTICLE III

##### Optional Benefits

3.1 Contributions. A Participant may elect under this Plan to receive his or her full Compensation for any Plan Year in cash or to have a portion of his or her Compensation applied by the Plan Sponsor to the payment of Employee Provided Premiums, as the case may be, under any one or more Qualified Benefit Plan(s). A Participant may elect to make pre-tax contributions to the HSA to cover "qualified eligible medical expenses," as set forth in Code Section 223(d)(2), subject to the limitations set forth in Appendix A.

3.2 Receipt of Benefits other than Cash. While the election to receive benefits under one or more Qualified Benefit Plans in lieu of cash is made under this Plan, benefits will be provided under the applicable Qualified Benefit Plan. The options available under each such plan, the requirements for participating in such options, the amount of premiums, deductibles and co-payments (if any), the amount, timing and conditions for the receipt of benefits and all other terms and conditions of eligibility, coverage and benefits under such options are set forth in the Qualified Benefit Plans. Any claim which arises under a Qualified Benefit Plan will be subject to review under the Qualified Benefit Plan and not under this Plan.

3.3 Election of Benefits. Once a Participant enrolls in any one or more of the Qualified Benefit Plans, he or she will be deemed to have elected to have his or her Compensation reduced to the extent necessary to satisfy the Participant's Employee Provided Premiums due under such Qualified Benefit Plans, unless by written notice (on forms provided by the Plan Sponsor) to the Administrator prior to the start of any coverage period, a Participant elects not to have any Compensation reductions contributed to the Employee Provided Premiums under one or more Qualified Benefit Plans.

3.4 Irrevocability of Election by the Participant.

(a) Any election made under the Plan shall be irrevocable by the Participant during the Plan Year except as otherwise provided in (b) through (l) below. Notwithstanding the foregoing, an Employee may elect to increase, decrease or revoke a pre-tax election to make contributions for the HSA Program described in Appendix A only once per month on a prospective basis. Any change in an HSA election shall become effective as soon as administratively practicable following the Plan Sponsor's receipt of a completed election change form. No other election changes under the Plan can occur as a result of a change in an HSA election except as otherwise described in this Article III.

(b) With respect to any Qualified Benefit Plan, a Participant may revoke an election in writing for the balance of the Plan Year and, if desired, file a new election in writing if, under the facts and circumstances, (i) a change in status occurs, and (ii) the requested revocation and new election satisfy the consistency requirements in Section 3.5 below. For this purpose, a change in status includes the following events:

(i) Legal Marital Status. An event that changes a Participant's legal marital status, including marriage, death of spouse, divorce, legal separation or annulment.

(ii) Number of Dependents. An event that changes a Participant's number of Dependents who may be eligible for coverage under a Qualified Benefit Plan, including birth, death, adoption or placement for adoption.

(iii) Employment Status. An event that changes the employment status of the Participant or the Participant's spouse or Dependent, including termination or commencement of employment, a strike or lockout, a commencement or return from an unpaid leave of absence, and a change in worksite, as well as any other change in the individual's employment status that results in the individual becoming (or ceasing to be) eligible under a benefit plan of his or her employer.

(iv) Requirements for Unmarried Dependents. An event that causes a Dependent to satisfy or cease to satisfy the requirements for coverage on account of attainment of age, student status, or any similar circumstance.

(v) Residence. A change in the place of residence of the Participant, his or her spouse or Dependent.

(vi) Other. Such other events that the Administrator determines will permit the revocation of an election (and, if applicable, the filing of a new election) during a Plan Year under regulations and rulings of the Internal Revenue Service.

(c) In the case of coverage under a group health plan that is a Qualified Benefit Plan, a Participant may revoke an election in writing for the balance of the Plan Year and file a new election in writing that corresponds with the special enrollment rights provided in Code Section 9801(f), whether or not the change in election is permitted under Section 3.4(b).

(d) In the case of a judgment, decree or order resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order) that requires accident or health coverage for a Participant's child or for a foster child who is a Dependent of the Participant, a Participant may change his or her election (i) in order to provide coverage for the child under a group health plan that is a Qualified Benefit Plan if the order so requires, or (ii) in order to cancel health coverage under a group health plan that is a Qualified Benefit Plan for the Participant's child if such order requires the Participant's spouse or former spouse or another individual to provide coverage for the child and that coverage is, in fact, provided.

(e) In the case of coverage under a group health plan that is a Qualified Benefit Plan, a Participant may revoke an election for the balance of the Plan Year and file a new election in order to cancel or reduce such medical coverage for the Participant or any covered Dependent of the Participant to the extent that the Participant or Dependent becomes entitled to coverage under Part A or Part B of Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under Section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). In addition, if the Participant or any eligible Dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, the Participant may file a new election for the balance of the Plan Year to commence or increase coverage under another group health plan that is a Qualified Benefit Plan.

(f) If the Participants' share of the cost of coverage under a Qualified Benefit Plan significantly increases or significantly decreases during the Plan Year, a Participant may make a corresponding change in election under the

Plan for the balance of the Plan Year, which will include (but not be limited to) the following:

- (i) for a significant cost increase, Participants electing such coverage for the Plan Year may revoke their election and either elect a similar coverage under another Qualified Benefit Plan for the balance of the Plan Year, or drop such coverage if there is no similar coverage under a Qualified Benefit Plan; or
- (ii) for a significant cost decrease, Participants may elect to commence participation under certain options under a Qualified Benefit Plan with the significant cost decrease and may make corresponding election changes regarding similar coverage, for the balance of the Plan Year.

Despite any other contrary provision of the Plan, for any insignificant changes in the costs of any Qualified Benefit Plans, the Administrator shall automatically change Participants' elections to account for such changes in cost.

(g) If the Participant or his or her spouse or Dependents experience a significant curtailment in coverage under a Qualified Benefit Plan during the Plan Year, the Participant may make a corresponding change in election under the Plan for the balance of the Plan Year as follows:

- (i) for a significant curtailment that is not a loss of coverage, the Participant electing such coverage for the Plan Year may revoke his or her election and elect a similar coverage under another Qualified Benefit Plan for the balance of the Plan Year; or
- (ii) for a significant curtailment that is (or is deemed by the Administrator to be) a loss of coverage, the Participant electing such coverage for the Plan Year may revoke his or her election and either elect similar coverage under another Qualified Benefit Plan for the balance of the Plan Year, or drop such coverage if there is no similar coverage under a Qualified Benefit Plan.

(h) If during the Plan Year a new Qualified Benefit Plan, or option under a Qualified Benefit Plan, becomes available, or an existing Qualified Benefit Plan, or option under a Qualified Benefit Plan, is significantly improved, Participants may elect the new or significantly improved coverage, and may make corresponding election changes regarding similar coverage, for the balance of the Plan Year.

(i) If a Participant's spouse or Dependent makes an election change under a plan maintained by his or her employer, the Administrator may permit the Participant to revoke an election under this Plan and make a new election for the balance of the Plan Year that is on account of and corresponds with the election change made by the Participant's spouse or Dependent, if:

- (i) the election change made by the Participant's spouse or Dependent under his or her employer's plan satisfies the regulations and rulings under Code Section 125; or
- (ii) the period of coverage under the plan maintained by the employer of the Participant's spouse or Dependent does not correspond with the Plan Year of this Plan.

(j) If a Participant or his or her spouse or Dependent loses group health coverage sponsored by a governmental or educational institution, the Participant may elect health coverage under one or more Qualified Benefit Plan(s) for the balance of the Plan Year for the Participant, his or her spouse or Dependent.

(k) If a Participant enrolls in or intends to enroll in Marketplace coverage during the Marketplace's annual open enrollment period or during a special enrollment period, the Administrator may permit the Participant to revoke an election under the Plan that is on account of and corresponds with the Participant's (and any related individuals who cease coverage due to the revocation) enrollment in a Marketplace plan effective immediately following the revocation. The Administrator may rely on the reasonable representation a Participant who is enrolling in Marketplace coverage that the Participant and related individuals have enrolled or intend to enroll in a Marketplace plan that is effective immediately following the revocation. No change is permitted with regard to non-health benefits available under the Plan.

(l) If a Participant who was reasonably expected to average 30 hours of service or more per week experiences an employment status change such that he or she is reasonably expected to average less than 30 hours of service per week may prospectively revoke his or her election under the Plan, provided that the Participant certifies to the Administrator that he or she and any related individuals whose coverage is being revoked have enrolled or intend to enroll in another plan providing "minimum essential coverage" (as defined under the Affordable Care Act) for coverage that is effective no later than the first day of the second month following the month that includes the

date the original coverage is revoked. No change is permitted with regard to non-health benefits available under the Plan.

(m) Any application for a revocation and new election under this Section 3.4 must be made within 30 days following the date of the actual event, or within 60 days of the occurrence of one of the following events: (i) a Participant's or Dependent's coverage under a Medicaid plan or state children's health insurance program is terminated as a result of loss of eligibility for such coverage; or (ii) the Participant or Dependent becomes eligible for a state premium assistance subsidy from a Medicaid plan or through a state children's health insurance program with respect to coverage under the group health plan, and shall be effective at such time as the Administrator shall prescribe.

3.5 Consistency Rules. A Participant's requested revocation and new election under Section 3.4(b) will be consistent with a change in status if the election change is on account of and corresponds with a change in status that affects the eligibility for coverage under a Qualified Benefit Plan or under a plan maintained by the employer of the Participant's spouse or Dependent. A change in status that affects the eligibility under an employer's plan shall include a change in status that results in an increase or decrease in the number of a Participant's family members or Dependents who may benefit from coverage under the plan.

3.6 Automatic Termination of Election. Elections made or deemed to be made under Section 3.3 will automatically terminate on the date on which the Participant (i) terminates employment with the Plan Sponsor or (ii) elects under Section 3.3 or 3.4 to receive cash in lieu of benefits under the Qualified Benefit Plans, although coverage or benefits under any group health plan that is a Qualified Benefit Plan may continue if and to the extent provided by such plan or as required by law. Despite any other contrary provision of the Plan, if a Participant's employment with the Plan Sponsor terminates and the Participant returns to employment with the Plan Sponsor within thirty (30) days of such termination and within the same Plan Year of the Participant's date of termination, then the Participant's pre-termination elections under the Plan will be automatically reinstated, and no election changes shall be permitted unless otherwise specified by Section 3.4.

3.7 Changes by Administrator. If the Administrator determines, at any time, that the Plan may fail to satisfy any nondiscrimination requirements imposed by the Code with respect to benefits provided to highly compensated individuals (as defined in Code Section 105(h)), highly compensated employees (as defined in Code Section 414(q)) or key employees (as defined in Code Section 416(i)(1)), the Administrator will take such action as the Administrator deems appropriate, under rules uniformly applicable to similarly situated Participants, to assure compliance with such requirements. Such action may include, without limitation, a modification of elections by such highly compensated individuals, highly compensated employees or key employees with or without their consent.

3.8 Maximum Contributions. The maximum amount of the contributions under this Plan for any Participant in any Plan Year will be the sum of the Employee Provided Premiums, as amended from time to time, of the most expensive benefits available to the Participant under each Qualified Benefit Plan for such Plan Year, plus, for Participants in the Plan Sponsor's HSA Program, the Annual Contribution Limit, determined in accordance with Section 3.2 of Appendix A.

3.9 Premium Payments by Employees of FMLA and Uniformed Services Leave of Absence; Similar State Leaves. Any Employee who elects to maintain coverage under Section 2.4 while on an FMLA Leave, a similar or equivalent, applicable state family and medical leave law, if any, and/or while absent from work for more than 31 days for duty in the Uniformed Services must continue to make any required contributions specified in Section 3.3. During such absence, an Employee may choose to make such contributions by (i) remitting payment to the Plan Sponsor on or before each pay period for which the contributions would have been deducted from the Employee's paycheck if leave had not been taken, provided that any delinquent payments must be made within 30 days of their due date, or (ii) at the Employee's written election (on forms furnished by and delivered to the Administrator not less than 30 days prior to prepayment), prepaying the amounts that will become due during such leave out of one or more of the Employee's paychecks preceding such leave. The Plan Sponsor, in its sole discretion, may agree with the Employee to fund the Employee's required contributions under Section 3.3 during the leave of absence, as long as the Employee agrees (on forms furnished by and delivered to the Administrator not less than 30 days prior to commencement of such leave of absence) to commence remitting payment to the Plan Sponsor upon the Employee's return to active employment with the Plan Sponsor following the leave of absence of all amounts paid by the Plan Sponsor on the Employee's behalf to maintain coverage under Section 2.4; provided, however, if an Employee fails to return to active employment with the Plan Sponsor following the leave of absence, then the Employee shall reimburse the Plan Sponsor for such advances made on the Employee's behalf within thirty (30) days following the Plan Sponsor's written demand for such

reimbursement. Despite the foregoing, an Employee who is absent from work for any paid leave of absence must continue any and all benefits elected under this Plan (unless the same is prohibited by any insurance policy provision requiring an insured to be actively at work), and Employee contributions for those benefits that the Employee chooses to continue while on the leave of absence will continue to be deducted from the Employee's paycheck in such absence.

## **ARTICLE IV**

### **Administration**

4.1 Plan Administration. The administration of the Plan will be under the supervision of the Administrator. It will be a duty of the Administrator to ensure that the Plan is carried out, in accordance with its terms and in a nondiscriminatory manner, for the exclusive benefit of Participants and their beneficiaries. The Administrator will have the power to administer the Plan, subject to applicable requirements of law. The Administrator's powers include, but are not limited to, discretionary authority:

- (a) to make and enforce such rules and regulations as the Administrator deems necessary or appropriate for the efficient administration of the Plan;
- (b) to interpret the Plan (such interpretation will be final, binding and conclusive with respect to all claims arising under this Plan);
- (c) to decide all questions concerning the eligibility of any person to participate in and to receive benefits under the Plan, and to make all factual determinations;
- (d) to provide Employees with a reasonable and timely notification of benefit options available under the Plan;
- (e) to authorize the payment of benefits, which will be paid only if the Administrator decides in its sole discretion that the Participant or applicant is entitled to them; and
- (f) to appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

4.2 Payment of Expenses. Administrative expenses will be paid by the Plan Sponsor. The Administrator may impose reasonable conditions for payments, provided that such conditions do not discriminate in favor of Participants who are highly compensated employees or key employees.

4.3 Examination of Records. The Administrator will make available to each Participant his or her records under this Plan for examination at reasonable times during normal business hours.

4.4 Reliance on Tables, Etc. In administering the Plan, the Administrator will be entitled to rely conclusively on all tables, valuations, certificates, opinions and reports furnished by, or in accordance with the instructions of, any insurer, or by accountants, counsel or other experts employed or engaged by the Administrator.

4.5 Indemnification of Administrator. The Plan Sponsor agrees to indemnify, hold harmless and defend any Employee serving as the Administrator or as a member of a committee designated as the Administrator (including any Employee or former Employee who previously served as the Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorneys' fees and amounts paid in settlement of any claims approved by the Plan Sponsor) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

4.6 Insurance Contracts Control. Despite any other provision of this Plan, if the terms of this Plan and the terms of an insurance contract which funds a Qualified Benefit Plan (as applicable) conflict, the terms of such insurance contract will control unless contrary to law.

## **ARTICLE V**

### **Amendment and Termination**

5.1 Amendment of Plan. The Plan Sponsor reserves the right to amend this Plan at any time without the consent of any Employee or Participant.

5.2 Termination of Plan. It is the expectation of the Plan Sponsor that it will continue this Plan indefinitely, but the



continuance of this Plan is not assumed as a contractual obligation of the Plan Sponsor, and the right is reserved to the Plan Sponsor at any time for any reason to terminate this Plan without liability. Upon termination of the Plan, all elections and reductions in Compensation relating to the Plan will terminate.

5.3 Legal Enforceability of Provisions. The Plan and the provisions hereof constitute a legally enforceable agreement between the Plan Sponsor and a Participant.

## ARTICLE VI

### Claims Provisions

6.1 Claims Procedure. Claims for underlying benefits under the Qualified Benefit Plan shall be governed by the claims procedures in the applicable Qualified Benefit Plan, except that claims with respect to eligibility for salary reductions under this Plan (such as the ability to pay for Qualified Benefit Plan coverage on a pre-tax basis) shall be submitted to, and decided by, the Administrator.

## ARTICLE VII

### Miscellaneous

7.1 Communication to Employees. Promptly after the Plan is made effective, the Plan Sponsor will notify all Employees of its availability and terms. The Plan Sponsor will notify each new Employee of the availability and terms of the Plan as soon as practicable following the date the Employee commences his or her employment with the Plan Sponsor. Within a reasonable period of time prior to the commencement of each Plan Year, or, in the case of a newly eligible Employee, as soon as practicable following the date on which he or she commences his or her employment with the Plan Sponsor, the Plan Sponsor will provide to Employees booklets, brochures, or other explanatory items which describe the material provisions of the Plan (to the extent the same have not been previously furnished).

7.2 Participant's Rights. This Plan will not be deemed to constitute an employment contract between the Plan Sponsor and any Participant or to be in consideration of or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan will be deemed to give any Participant or Employee the right to be retained in the service of the Plan Sponsor or to interfere with the right of the Plan Sponsor to discharge any Participant or Employee at any time regardless of the effect which such discharge will have upon him as a Participant in this Plan.

7.3 Protective Clauses.

(a) If a Participant fails to obtain coverage under any insured Qualified Benefit Plan (whether as a result of the negligence or gross neglect of the Plan Sponsor or otherwise), such Participant's sole and exclusive remedy will be the return of the amount of the Employee Provided Premiums actually paid by such Participant in the Plan Year(s) for which coverage was not obtained.

(b) If and to the extent payments or reimbursements due under an insured Qualified Benefit Plan are required to be paid to the Plan Sponsor, as agent for a Participant or the spouse, Dependent or other beneficiary of such Participant or otherwise, the Plan Sponsor's liability for any claim brought by a Participant or by the spouse, Dependent or other beneficiary of a Participant with respect to such payment or reimbursements will be limited to the amount of the payments or reimbursements, if any, actually received by the Plan Sponsor thereunder in connection with such claim. If payments or reimbursements under an insured Qualified Benefit Plan are not timely received by the Plan Sponsor following the submission of a claim, the Plan Sponsor will so notify the Participant. Thereafter, the Plan Sponsor will have no obligation to pursue such claim, and the Participant may pursue, settle or compromise such claim as the Participant, in the sole exercise of his or her discretion, sees fit.

(c) The Plan Sponsor will not be responsible for the validity of any insurance contract which funds an insured Qualified Benefit Plan or for the failure of an insurer to make payments provided for thereunder, or for the action of any person which may cause any such insurance contract to be rendered null and void or unenforceable, in whole or in part.

(d) Once coverage under an insured Qualified Benefit Plan is applied for and obtained, the Plan Sponsor will not be liable for any loss which may result from the failure to pay premiums to the extent premium notices are not received by the Plan Sponsor. Where premium notices are timely received by the Plan Sponsor, the Plan Sponsor's liability for the payment of premiums corresponding to such notices will be limited to the dollar amount of such premiums and will not include liability for any other loss which may result from the failure to pay such

premiums.

(e) The Plan Sponsor will not be liable for the payment of any premium due under a Qualified Benefit Plan or any loss which may result from the failure to pay such premium if the amounts deferred under Section 3.3 are insufficient to provide for the payment of the Employee Provided Premium of a Qualified Benefit Plan at the time such premium is due. The Plan Sponsor will notify a Participant if such amounts are insufficient to pay such premiums but will not be liable for any failure to make such notification. Such premiums may be paid (i) if permitted under Code Section 125, pursuant to an amendment to a Participant's election under Section 3.3 or (ii) otherwise, by a cash contribution of the Participant.

7.4 No Guarantee of Tax Consequences. Neither the Administrator nor the Plan Sponsor makes any representation or warranty that any amount paid as premiums or distributed as benefits under any Qualified Benefit Plan will be excludable from the gross income of a Participant for federal or state income tax purposes. It will be the obligation of each Participant to determine whether payments are excludable from the Participant's gross income for federal and state income tax purposes.

7.5 Indemnification of the Plan Sponsor by Participants. If any Participant receives payments or reimbursements which do not qualify for exclusion from gross income, such Participant will indemnify and reimburse the Plan Sponsor for any liability it may incur for failure to withhold federal or state tax from such payments or reimbursements, provided however that such indemnification and reimbursement will not exceed the amount of additional federal and state tax (together with any interest and penalties) that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, less any such additional tax actually paid by the Participant.

7.6 Funding. Unless otherwise required by law, (i) contributions to the Plan will be deemed general assets of the Plan Sponsor until the amount thereof has been paid over to or under a Qualified Benefit Plan and (ii) nothing herein contained will be construed to require the Plan Sponsor or the Administrator to maintain any fund or segregate any amount, in trust or otherwise, for the benefit of any Participant, and no Participant or other person will have any claim against, right to, or security or other interest in, any asset of the Plan Sponsor from which any payment under the Plan may be made.

7.7 Non-assignability of Rights. The right of any Participant to receive any amount under the Plan will not be alienable by the Participant by assignment or any other method, and will not be subject to the rights of creditors, and any attempt to cause such right to be so subjected will not be recognized, except to such extent as may be required by law.

7.8 Limitation of Rights. Neither the establishment of the Plan nor any amendment thereof, nor the payment of any benefits under this Plan, will be construed as giving to any Participant or other person any legal or equitable right against the Plan Sponsor or Administrator, except as provided herein.

7.9 Governing Law. This Plan will be construed, administered and enforced according to the laws of Wisconsin, to the extent not superseded by the provisions of the Code and any other applicable federal law.

7.10 Effect of Mistake. In the event of a mistake as to the eligibility or participation of an Employee, the allocations made to the account of any Participant, or the amount of benefits paid or to be paid to a Participant or other person, the Administrator shall, to the extent that it deems administratively possible and otherwise permissible under Code Section 125 or the regulations issues thereunder, cause to be allocated or cause to be withheld or accelerated, or otherwise make adjustment of, such amounts as it will in its judgment accord to such Participant or other person the credits to the account or distributions to which he or she is properly entitled under the Plan. Such action by the Administrator may include withholding of any amounts due to the Plan or the Employer from Compensation paid by the Employer.

7.11 Savings Clause. If a provision of the Plan or the application of a provision of the Plan to any person, entity, or circumstance is held invalid under governing law by a court of competent jurisdiction, the remainder of the Plan and the application of the provision to any other person, entity, or circumstance shall not be affected.

## ARTICLE VIII

### Definitions

As used herein, unless the context clearly indicates otherwise, the following words and phrases when capitalized have the meanings herein specified. A pronoun or adjective in the masculine gender includes the feminine and neuter genders, and the singular includes the plural, unless the context clearly indicates a different meaning.

8.1 "Administrator" means the Plan Sponsor or such other person or committee as may be appointed from time to time by the Plan Sponsor to supervise the administration of the Plan.

8.2 "Affiliated Employer" means the Plan Sponsor and any corporation, listed on Appendix B, which is: (i) a member of a controlled group of corporations (as defined in Code Section 414(b)) which includes the Plan Sponsor; (ii) any trade or business (whether or not incorporated) which is under common control (as defined in Code Section 414(c)) with the Plan Sponsor; or (iii) any organization (whether or not incorporated) which is a member of an affiliated service group (as defined in Code Section 414(m)) which includes the Plan Sponsor; and any other entity required to be aggregated with the Plan Sponsor pursuant to Treasury regulations under Code Section 414(o).

8.3 "Code" means the Internal Revenue Code of 1986, as amended.

8.4 "Compensation" means the total cash remuneration received by a Participant from the Plan Sponsor during a Plan Year prior to any reductions under Section 3.3. Compensation includes overtime, commissions and bonuses.

8.5 "Contract Period" means the 12-month period ending with or within the Plan Year which will be designated by the Administrator for purposes of making or changing benefit elections under this Plan, except as provided in Section 3.3(a) (relating to the election of benefits by a newly eligible Employee).

8.6 "Dependent" means any person who falls within the definition of dependent under Code Section 152, as modified by Code Section 105(b), and any child of a Participant as defined in Code Section 152(f)(1) until the end of the year in which the child attains age 26. For purposes of the HSA Program, a Dependent means any person who falls within the definition of dependent under Code Section 152, without regard to subsections (b)(1), (b)(2), and (d)(1)(B) thereof. Notwithstanding anything in the Plan to the contrary, any pre-tax payments made pursuant to the Plan with respect to a domestic partner and/or the child of a domestic partner who does not qualify as the Employee's Dependent shall be treated as taxable compensation. This taxable compensation shall be treated as wages reportable on the Employee's Form W-2 and shall be subject to income tax and social security tax withholding.

8.7 "Employee" means any individual employed by the Plan Sponsor. However, only those individuals classified as "employees" by the Plan Sponsor shall be eligible to participate, including any leased employees within the meaning of Code Section 414(n)(2). Independent contractors, freelancers and individuals hired through staffing firms shall not be eligible to participate in the Plan even if they are subsequently determined to be common law employees for any purpose, including without limitation, for wage, labor or tax purposes by either the Internal Revenue Service, Department of Labor or any other Federal or state agency, administrative body or court. An employee shall not include any self-employed individual, partner in a partnership, and more-than-2% shareholder in a Subchapter S corporation.

8.8 "Employee Provided Premium" means the sum of (i) that portion of the total premium cost of a Qualified Benefit Plan that requires payment of premiums, which is required to be paid by the Employee, either by law or by agreement, and depending on what options exist under such plan (e.g., to the extent applicable, individual or family coverage, high or low deductibles, etc.), as adjusted from time to time to reflect changes, if any, in the percentage of such premiums paid by the Employee and/or changes in the total amount of such premiums, and (ii) a pro rata share of the costs of the administration of the Plan (allocated on a uniform basis) to the extent that the Plan Sponsor determines that such costs will be borne by Participants pursuant to Section 4.2.

8.9 "FMLA" means the Family and Medical Leave Act of 1993, as amended.

8.10 "FMLA Leave" means a leave of absence that the Plan Sponsor is required to extend to an Employee under the provisions of the FMLA.

8.11 Health Savings Account/HSA means a health savings account within the meaning of Code Section 223.

8.12 Health Savings Account Program/HSA Program is the plan set forth in Appendix A. The HSA Program is established primarily for the purpose of permitting an HSA-Eligible Employee to receive, in lieu of taxable compensation, reimbursement by the HSA of "qualified medical expenses" (as defined in Code Section 223(d)(2)) incurred by the Employee, the Employee's Spouse and/or Dependents.

8.13 High Deductible Health Plan/HDHP means a high deductible health plan offered by the Plan Sponsor that is intended to qualify as a high deductible health plan under Code Section 223(c)(2), as described in materials provided separately by the Plan Sponsor. A High Deductible Health Plan may or may not be the sole medical insurance plan eligible for pre-tax salary reduction funding hereunder.

8.14 HSA-Eligible Employee means an individual who is eligible to contribute to an HSA under Code Section 223 and who has elected qualifying High Deductible Health Plan coverage offered by the Plan Sponsor and who has not elected any disqualifying non-High Deductible Health Plan coverage offered by the Plan Sponsor or any other employer.

8.15 "Participant" means an Employee who participates in the Plan in accordance with Article II.

8.16 "Plan" means the West Central WI Biosolids Facility POP as set forth herein, together with all amendments and restatements.

8.17 "Plan Sponsor" means West Central WI Biosolids Facility and any Affiliated Employer who adopts the Plan pursuant to authorization provided by the Plan Sponsor. Notwithstanding the previous sentence when the Plan provides that the Plan Sponsor has a certain power (e.g., the appointment of a third party administrator, entering into a contract with a third party insurer, or amendment or termination of the Plan) the term "Plan Sponsor" shall mean only West Central WI Biosolids Facility. Affiliated Employers who adopt the Plan shall be bound by the Plan as adopted and subsequently amended unless they clearly withdraw from participation herein. Affiliated Employers who have adopted the Plan are set forth in Appendix B.

8.18 "Plan Year" means the twelve-month period ending each November 30th.

8.19 "Qualified Benefit Plan" refers to any employer-sponsored welfare benefit plan designated from time to time by the Plan Sponsor, and communicated in writing to Participants, for purposes of providing various benefits under this Plan.

8.20 "Uniformed Services" means the United States Army, Navy, Air Force, Marine Corps, Coast Guard, the Army National Guard, and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated as such by the President of the United States in time of war or emergency.

Executed this \_\_\_\_ day of \_\_\_\_\_, 2022.

West Central WI Biosolids Facility

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

## APPENDIX A

### THE HEALTH SAVINGS ACCOUNT PROGRAM

#### Article I

##### PLAN ESTABLISHMENT

1.1 The purpose of this Appendix A is to set forth the provisions governing the Health Savings Account (HSA) Program. The HSA Program is created exclusively to permit an HSA-Eligible Employee to make contributions to an Eligible HSA.

1.2 The HSA Program is a savings account that is established and maintained by an HSA trustee/custodian outside this Plan to be used primarily for reimbursement of "qualified eligible medical expenses" as set forth in Code Section 223(d) (2). The HSA Program is an elective pre-tax option under the Plan, and is intended to constitute accident and health plan coverage under Code Section 106.

#### Article II

##### DEFINITIONS

2.1 **Eligible HSA** Eligible HSA, as used in this Appendix A, means an HSA that is established and maintained by an HSA-Eligible Employee through the HSA trustee or custodian selected by the Plan Sponsor and offered in conjunction with the Employee's enrollment in a High Deductible Health Plan sponsored by the Plan Sponsor.

#### Article III

##### PARTICIPATION AND TERMS

3.1 **Participation, Contributions and Elections** HSA-Eligible Employees may elect to contribute to the HSA Program on a prospective basis by enrolling under the terms of Section 3.1 of the Plan. As described in Section 3.4(a) of the Plan, such election can be increased or decreased prospectively during the Plan Year, effective no later than the next available payroll date following the Plan Sponsor's receipt of a completed election change form. Subject to the terms and conditions of Articles I through VIII of the Plan and this Appendix A, as part of an Employee's participation under the terms of Article III of the Plan, any HSA-Eligible Employee may elect to contribute an amount to an Eligible HSA.

##### 3.2 **Annual Contribution Limits**

The maximum amount that an HSA-Eligible Employee may elect to contribute to an Eligible HSA during the Plan Year is the statutory maximum amount for HSA contributions applicable to the Participant's High Deductible Health Plan coverage option (i.e., single or family) for the calendar year in which the contribution is made, determined pursuant to Code Section 223(b)(2) (\$3,650 for single and \$7,300 for family are the statutory maximum amounts for 2022).

If the HSA-Eligible Employee attains (or will attain) age 55 by the end of any calendar year, the annual contribution limit is increased by the catch-up limit applicable for that calendar year (as determined pursuant to Code Section 223(b) (3)) (\$1,000 in 2018 and thereafter).

The annual contribution limit shall be reduced by any HSA contributions made by the Plan Sponsor on behalf of the HSA-Eligible Employee. For Employees who elect to participate in the Plan Sponsor's High Deductible Health Plan, the Plan Sponsor will contribute up to \$2,000 (for individual coverage) and up to \$4,000 (for two-person or family coverage) to the Employee's HSA, or such other amount as provided in the initial and annual open enrollment materials furnished to Employees, which contributions shall be credited to the Employee's HSA in a one-time lump sum payment made Paid in full on the first payroll after January 1st. The annual contribution limit (and the catch-up limit, if applicable) will be prorated by the number of months during the Plan Year in which the Employee is an HSA-Eligible Employee unless the HSA-Eligible Employee is enrolled in a High Deductible Health Plan on December 1 of a given year in which case the Employee may elect the entire annual contribution limit (including the catch-up contribution, if otherwise eligible); however, in order for such Employee's contribution to retain its tax-favored status, the Employee must remain eligible for an HSA through the end of the following calendar year.

#### Article IV

##### MISCELLANEOUS

4.1 **Administration of the HSA Program** The Plan Sponsor shall transfer any pre-tax HSA contribution amounts

elected by an HSA-Eligible Employee directly to the HSA trustee or custodian. The Plan Administrator shall maintain records of such HSA contribution amounts, and shall provide this information to the Plan Sponsor so that the Plan Sponsor may appropriately report this information on the Employee's Form W-2. The Plan Sponsor shall have no responsibility, authority or control over such HSA contribution amounts once such amounts are transferred to the HSA trustee or custodian.

4.2 **HSA Program and ERISA** The HSA benefits under this Plan consist solely of the ability to make contributions to the HSA on a pre-tax salary reduction basis and any Plan Sponsor contributions to such HSA as set forth in Section 3.2. Terms and conditions of coverage and benefits (e.g., eligible medical expenses, claim procedures, etc.) shall be provided and are set forth in the HSA, not this Plan. The HSA Program is not an employer-sponsored employee welfare benefit plan within the meaning of Section 3(1) of ERISA. It is a savings account that is established and maintained by an HSA trustee/custodian outside this Plan to be used primarily for reimbursement of "qualified eligible medical expenses" as set forth in Code Section 223(d)(2). The Plan Sponsor's only involvement with the HSA Program is to forward to the HSA provider(s) contributions that Employees make via pre-tax salary reductions and that the Plan Sponsor contributes on behalf of Employees, and to select an HSA trustee or custodian to facilitate the establishment of an HSA by HSA-Eligible Employees who enroll in a High Deductible Health Plan sponsored by the Plan Sponsor. The Plan Sponsor shall maintain records to keep track of HSA contributions Employees make via pre-tax salary reductions and that the Plan Sponsor contributes on behalf of Employees, but it shall not create a separate fund or otherwise segregate assets for this purpose. The Plan Sponsor has no authority or control over the funds deposited into an HSA.

4.3 **Amount Payable** The tax treatment of the HSA (including contributions and distributions) is governed by Code Section 223.

Executed this \_\_\_\_ day of \_\_\_\_\_, 2022.

West Central WI Biosolids Facility

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**APPENDIX B**  
**PARTICIPATING EMPLOYERS**

**As of April 20, 2022**

Each entity listed below has sufficient common ownership with the Plan Sponsor so as to constitute a member of a commonly controlled group as described in Code §414(b), (c), (m) or (o) and has adopted the Plan with the consent of the Plan Sponsor.

None

**SUMMARY PLAN DESCRIPTION**

**For**

**WEST CENTRAL WI BIOSOLIDS FACILITY POP**

**Amended and Restated as of April 20, 2022, unless otherwise noted**



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**WEST CENTRAL WI BIOSOLIDS FACILITY POP  
SUMMARY PLAN DESCRIPTION**

**INTRODUCTION**

We are pleased to announce that we have established a POP (the "Plan") under which you may choose to redirect a portion of your wages, on a pre-tax basis, to pay for your share of the costs of available health and welfare plans that we sponsor. This means that you will pay less in taxes each year.

Read this Summary Plan Description carefully so that you understand the provisions of the Plan and the benefits you will receive. We want you to be fully informed of the benefits available to you under the Plan both before you enroll and while you are a participant. You should direct any questions you have to the Plan Administrator. There are Plan documents available upon request for your review.

**IF THERE IS A CONFLICT BETWEEN THIS SUMMARY PLAN DESCRIPTION AND THE PLAN DOCUMENTS, THE PLAN DOCUMENTS WILL PREVAIL. IF THERE IS A CONFLICT BETWEEN AN INSURANCE CONTRACT WHICH FUNDS BENEFITS AND EITHER THE PLAN DOCUMENTS OR THIS SUMMARY PLAN DESCRIPTION, THE INSURANCE CONTRACT WILL PREVAIL.**

**I. ELIGIBILITY**

**1.1 Will I Become Eligible To Participate In This Plan?**

You will become eligible to participate in this Plan on the first day on which you enroll in any of the Plan Sponsor's health and welfare plans available under this Plan. You will become a participant upon making an election as described in Section 1.2 below.

For eligibility rules concerning the Plan Sponsor's health and welfare plans, please see the summary plan description or plan document for each. You should ask the Plan Administrator for copies of such documents if you need them.

Please note that if you are initially classified as an independent contractor (or any other non-employee designation) by your Employer and are subsequently determined to be a common law employee for any purpose, including without limitation, for wage, labor or tax purposes by either the Internal Revenue Service, Department of Labor or any other Federal or state agency, administrative body or court, you will still be ineligible for participation in the Plan for the period during which you were a non-employee. An employee shall not include any self-employed individual, partner in a partnership, and more-than-2% shareholder in a Subchapter S corporation.

**1.2 What Must I Do To Enroll In The Plan?**

If you elect to enroll in any benefit that is included in this plan (as communicated in your enrollment materials), you will be deemed to have elected to enroll in this plan and your compensation will be reduced to make pre-tax contributions for your share of the premiums for any benefits you elect, as applicable. Your participation will continue each Plan Year so long as you remain covered under each applicable benefit as of the last day of the Plan Year for that benefit. You must notify the Plan Sponsor in writing during open enrollment that you no longer intend to participate in any applicable benefit(s) the next Plan Year to cease participating in the Plan.

**II. OPERATION**

**2.1 How Does The Plan Operate?**

Your salary or wages will be deducted on a pre-tax basis, and your salary reductions allocated to pay for the cost of the employee portion of the premiums due under any of the health and welfare plans available under the Plan initially upon enrollment (for new employees) and each year thereafter (for current employees).

**III. CONTRIBUTIONS**

**3.1 How Is My Compensation Measured Under The Plan?**

Compensation under the Plan means the total cash amount that is paid to you each year.

### **3.2 What Contributions Are Made To The Plan?**

By enrolling in any of the underlying health and welfare benefits, your salary or wages are reduced by a certain amount that represents your share of the cost of such benefits and are contributed to the Plan.

### **3.3 What Happens To Contributions That Are Made To The Plan?**

By your election, contributions that you defer are set aside, only to be used to pay the cost of the employee portion of applicable premiums in your employer-sponsored health and welfare plans in which you are enrolled.

### **3.4 When Must I Decide What Coverage I Want?**

Except as described in Section 3.6 below, you may elect benefits under the Plan only during the "election period."

### **3.5 When Is The Election Period For The Plan?**

You will be provided an opportunity to elect any underlying health and welfare benefits in accordance with the terms of the plans for those benefits. However, once you are enrolled in those benefits, you will be deemed to have elected to enroll in this plan and your compensation will be reduced to make pre-tax contributions for your share of the premiums for any benefits you elect, as described above in Section 1.2.

### **3.6 May I Change My Elections During The Plan Year?**

Generally, no. You cannot change the elections you have made after the beginning of the Plan Year. However, you are permitted to change certain elections if you experience an IRS defined "change in status" and/or other special events as described below. Also, you may elect to increase, decrease or revoke a pre-tax election to make contributions to your health savings account (HSA) only once per month on a prospective basis. Any change in an HSA election shall become effective no later than the next available payroll date following the Employer's receipt of a completed election change form.

Examples of status changes include these events:

- (i) marriage;
- (ii) divorce, legal separation or annulment;
- (iii) death of your spouse or dependent child;
- (iv) birth, adoption or placement for adoption of a child;
- (v) termination of the employment of your spouse or dependent child;
- (vi) commencement of the employment of your spouse or dependent child;
- (vii) your or your spouse's or dependent child's commencement or return from an unpaid leave of absence from employment;
- (viii) adjustment to your or your spouse's or dependent child's work schedule, such as a switch between part-time and full-time work, a strike, a lockout or an increase or reduction in hours of employment, that causes a loss of coverage;
- (ix) a change in your or your spouse's or dependent child's worksite or residence that causes a loss of current coverage eligibility;
- (x) adjustments in dependent status through satisfying or ceasing to satisfy the age, student status or other requirements to qualify as a dependent under the Plan;
- (xi) significant change in your or your spouse's health coverage attributable to the spouse's employment; and
- (xii) leave of absence under the Family Medical and Leave Act.

Your election may also be changed if one of these special events occurs:

- (i) the issuance of a judgment, decree or order that requires accident or health coverage for your dependent child.
- (ii) your or your spouse's or dependent child's entitlement to Medicare or Medicaid that causes a loss of coverage.
- (iii) a "significant" increase in the cost of any benefit under the Plan.

*\*Note: If the cost of a health and welfare plan increases or decreases during the Plan Year, this Plan may, on a reasonable and consistent basis, automatically change your premium contributions in response to the change in cost.*

- (iv) elimination or "significant" cutback in coverage provided by an insurance company or other third party. You may cancel your election and receive coverage under a similar plan, provided both plans agree to make the change.
- (v) your failure to make the required premium payment. Your election will be canceled but you will not be able to make a new election for the rest of the Plan Year.
- (vi) your separation from service. If you terminate employment, you may cancel your election for any remaining period of coverage.
- (vii) your enrollment in Marketplace coverage. If you enroll or intend to enroll in Marketplace coverage during the Marketplace's annual open enrollment period or during a special enrollment period, the Administrator may permit you to cancel your election for any remaining period of coverage, provided that you (and any related individuals who cease coverage due to the revocation) enroll in a Marketplace plan effective immediately following the revocation. No change is permitted with regard to non-health benefits available under the Plan.
- (viii) your permanent reduction of hours. If you were reasonably expected to average 30 hours of service or more per week and experience an employment status change such that you are no longer reasonably expected to average 30 hours of service or more per week, the Administrator may permit you to cancel your election for any remaining period of coverage, provided that you (and any related individuals who cease coverage due to the revocation) enroll or intend to enroll in another plan no later than the first day of the second full month following the revocation. No change is permitted with regard to non-health benefits available under the Plan.

If you have a status change and you want to cancel or modify your election for a Plan Year, you must file a written application with the Plan Administrator within 30 days of the event, or within 60 days in the case of a special enrollment right due to the loss of eligibility for Medicaid or state children's health insurance program coverage, or eligibility for a state premium assistance subsidy from a Medicaid plan or through a state children's health insurance program with respect to coverage under the group health plan. Keep in mind that any change to your election must be consistent with your status change. The Plan Administrator will consider your application and inform you of the decision.

Elections made under this Plan automatically terminate on the date on which you cease to be a participant in the Plan. In the event you become a participant again within 30 days of the date you stopped being a participant and before the end of the same Plan Year, the elections you previously had in effect shall automatically be reinstated for the balance of the Plan Year.

### **3.7 May I Make New Elections In Future Plan Years?**

You will be provided an opportunity to change your elections for the underlying health and welfare benefits prior to the beginning of each Plan Year but do not need to renew your elections to participate in this Plan each year. So long as you remain enrolled in any underlying health and welfare benefits immediately prior to the Plan Year, you will be deemed to have elected to enroll in this plan for the following Plan Year and your compensation will be reduced to make pre-tax contributions for your share of the premiums for any underlying health and benefits you elect for the following Plan Year. However, if you wish to change any elections under this Plan in

future years, you must notify the Administrator during open enrollment prior to the beginning of the next Plan Year of your intent not to participate.

#### **IV. BENEFITS**

##### **4.1 What Benefits Are Available Under The Plan?**

Under the Plan, you may choose to receive your entire compensation in cash or use a portion to pay for any of the nontaxable benefits available under the Plan.

The nontaxable benefits under the Plan include:

- (i) Pre-tax premium contributions provided under the Plan Sponsor's health and welfare plans available under this Plan, as designated and announced by the Plan Sponsor from time to time.
- (ii) Pre-tax contributions to your Health Savings Account (HSA) established with the HSA custodian or trustee as designated and announced by the Plan Sponsor from time to time.
- (iii) Contributions to your HSA from the plan sponsor of up to \$2,000 (for individual coverage) and up to \$4,000 (for two person or family coverage), or such other amount as provided in the initial and annual open enrollment materials furnished to you.

In the case of insured benefits, certain limits may apply on the amount of coverage that we obtain on your behalf. For example, it is possible, though unlikely, that even if you are a participant in the Plan, you might fail to qualify for coverage under the insured benefits offered under the Plan. Here, it is the insurance contracts, and not the terms of the Plan, which will dictate.

The Plan Sponsor may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts. We will not be liable to you if an insurance company fails to provide any of the benefits described above, even if the failure to provide benefits is due to our gross negligence (for example, if we fail to enroll you or pay premiums). In the case of health benefits, you may have a right by law to continue your benefits that would otherwise terminate when (i) you leave employment, (ii) you are no longer eligible under the terms of any group health plan or insurance policy, or (iii) when insurance coverage terminates.

Any benefits to be provided by insurance will be provided only after you have furnished the Plan Administrator with the necessary enrollment forms.

#### **V. PREMIUM DEDUCTIONS**

##### **5.1 How Are Employee Premiums For Health And Welfare Plans Paid?**

Upon your enrollment in the Employer's group health plan(s), you are automatically enrolled in the Plan unless you notify the Employer promptly, in a manner or on a form as prescribed by the Plan Administrator, that you do not wish to participate. Your regular compensation will be reduced on a pre-tax basis by the amount of your premium payment (to the extent applicable) for the coverage selected under such plan(s).

#### **VI. TERMINATION OF EMPLOYMENT**

##### **6.1 What Happens If My Employment is Terminated During The Plan Year?**

If your employment is terminated during the Plan Year, you will remain covered by the Plan Sponsor's health and welfare plans, but only to the extent permitted under each such plan and only for the period for which premiums have been paid prior to your termination.

#### **VII. HIGHLY COMPENSATED AND KEY EMPLOYEES**

##### **7.1 Do Limitations Apply To Those Who Are Highly Compensated?**

Under the Internal Revenue Code, "highly compensated individuals," "highly compensated employees" and "key employees" are Participants who are generally highly paid employees. If you are within these categories, the amount of your contributions and benefits may be limited so that the Plan as a whole does not unfairly favor those who are highly paid. Plan experience will dictate whether contribution limitations on "highly compensated individuals," "highly compensated employees" or "key employees" will apply. You will be notified of these limitations if you are affected.

## VIII. GENERAL INFORMATION ABOUT THE PLAN

This section contains certain general information which you may need to know about the Plan.

### 8.1 General Plan Information

The name of the Plan is the West Central WI Biosolids Facility POP.

The Plan is amended and restated effective April 20, 2022.

Your Plan's records are maintained on fiscal period known as the Plan Year. Each Plan Year will run from December 1 through November 30.

### 8.2 Employer Information

The Plan Sponsor's name, address, and identification number are:

West Central WI Biosolids Facility  
677 Bio Ave  
Ellsworth, WI 54011  
E.I.N.: 39-1828638

In addition to the Plan Sponsor, each entity listed below is a participating employer in this Plan:

None

### 8.3 Plan Administrator Information

The name, title, address, and business telephone number of your Plan Administrator is:

West Central WI Biosolids Facility  
677 Bio Ave  
Ellsworth, WI 54011  
Telephone: (715) 273-6461

The Plan Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Plan Administrator will also answer any questions you may have about the Plan.

### 8.4 Service Of Legal Process

The name and address of the Plan's agent for service of legal process is:

West Central WI Biosolids Facility  
677 Bio Ave  
Ellsworth, WI 54011

### 8.5 Type Of Administration

The Plan is administered by the Plan Administrator, who may delegate administrative duties to a third-party administrator from time to time. As applicable, the Plan Administrator will notify you who the third-party administrator is, and any applicable contact information, when you join the Plan. The Plan Administrator may change the third-party administrator from time to time, and you will be notified of any such change.