Players in S&S Dairy Digester Chapter 11 Bankruptcy

[Door County Environmental Bankruptcy file 8.22.25]

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Bankruptcy amount: Schedule D and Schedule F list the Proof of Claim amount as $11,775,333.36. However, Claims per POC are listed on page 68 of the document as Allowable Secured Claims of $9,291,465.20 and Allowed General Unsecured Claims of $2,230,887.09 with Disallowed Claims of $73,208.87 for a total of $9,522,352.29.

	Plan Class	Sch D Amount (Secured Claims)	Sch E Amount (Priority	Sch F Amount (General Unsecured					POC Amount
Totals		$ 8,393,441.28	$ -	$ 2,360,647.70					$ 11,775,333.36

Sec Claims per POC	Priority Uns Claims per POC	General Uns Claims per POC	Allowed Secured	Allowed Priority	Allowed General Unsecured	Disallowed Claims
$ 5,100,000.00	$ -	$ -	$ 9,291,465.20	$ -	$ 2,230,887.09	$ 73,208.87

Key Players

Door County Environmental Energy LLC (DCEE)- a WI limited liability company in operation since 2022 that owned and operated the manure RNG project going into bankruptcy

S&S JerseyLand Dairy LLC- Dairy CAFO owned by Randy & Dena Schmidt that provides the land and manure for with the DCEE RNG project

- JerseyLand is a large-scale, family operated CAFO dairy business milking 5,370 cows with a total herd size of more than 8,800. JerseyLand is located southwest of Bay, Wisconsin and has three satellite locations for calf raising, animal care, nutrient storage, and logistics. JerseyLand provides 100% of the manure that creates the methane the debtor uses to produce natural gas.

Chris Lazendorf- RNG consultant/ operator

- Primarily manages the day-to-day operations of the S&S JerseyLand AD
- Served in Scott Walker's policy department focusing on agriculture and water quality issues.

- President of Aqua Innovations. While working for Aqua Innovations, Lenzendorf was recruited to work as a consultant for various companies to develop natural gas projects. He resigned from Aqua Innovations to become an independent consultant with various companies involved in renewable natural gas development.
- In 2021, Randy Schmidt and Lenzendorf conceived the idea of creating DCEE in order to acquire the equipment needed to conduct the business that DCEE now operates.

Clean Ag LLC- RNG project development company formed in 2021 and managed by Frank Winters and Chris Lazendorf

- Frank Winters- an investor in Aqual Innovations and co-manager of DCEE

S&S Ag Enterprises, LLC- Land owned by Randy & Dena Schmidt, leased to DCEE

- S&S Ag Enterprise, LLC is a company owned by the Schmidts, leased to the Debtor the property on which the Debtor's business is conducted.
- Under the Intercreditor Agreement, the collateral pledges to secure the GAB Loan are herein treated as a first priority security in, among other things, (i) a mortgage on Debtor's leasehold interest in the land it leases from S&S AG pursuant to a mortgage Bank; and (ii) a security interest in substantially all other assets of DCEE

<u>LAYERS OF LLCs</u>

- Door County Environmental Energy LLC (DCEE)
    - Clean Ag LLC (40% membership interest in DCEE)
        - Chris Lazendorf (50% membership interest of Clean Ag LLC)
        - Frank Winters (50% membership interest of Clean Ag LLC)
    - S&S JerseyLand Dairy LLC (60% membership interest in DCEE)
        - Randy Schmidt (50% member interest in JerseyLand)
        - Dana Schmidt (50% member interest in JerseyLand)

<u>Aggrieved Actor Groups</u>

DCEE sought relief under the Bankruptcy Code Chapter 11 on December 19, 2023 to address its substantial debts to **German American Bank, US Venture, Foxland Incorporated as well as Nacelle (approximately $1.7 million for services provided).**

<u>Banks</u>

German American State Bank: Bank from IL that consolidated with 6 other community banks to form Foresight Bank owned by Foresight Financial Group inc.

- DCEE also obtained financing from German American State Bank ("GAB") in the original principal amount of **$4,750,000** evidenced by a Promissory Note dated March 31, 2002. The German American Bank Loan was originally due on December 31, 2023, but was extended for a year pursuant to the terms and conditions of a Business Loan Agreement dated December 30, 2023, by and between Debtor and GAB, as amended (as so amended, the "GAB Extension").

- Lenzendorf and Winters also both gave personal guarantees of payment of the GAB Loan when it was extended on December 30, 2023.

RNG/Digester Equipment Industry

Nacelle Logistics, LLC and Nacelle Biogas Equipment Funding 2019 LLC- biogas upgrading equipment company

- Nacelle Logistics, LLC and Nacelle Biogas Equipment Funding 2019 LLC entered into a Masters Services Agreement and Statement of Work Agreement. Nacelle Biogas Equipment owns the gas upgrading and production equipment and the Statement of Work Agreement includes the payment for the use of the Gas Upgrading Equipment as well as the maintenance and day to day operation of the gas upgrading equipment for the refinement of the raw biogs to produce the conditioned gas sold by DCEE. The Service Agreement requires DCEE to pay Nacelle a **monthly service fee of $110,000**.

American BioEnergy LLC: American BioEnergy LLC provides bimonthly maintenance services on the Digesters, as well as provided emergency services on an as-needed basis.

US Venture: US RNG developer and distributor for dairy digester projects

- Sold DCEE the AD and other necessary equipment permits/licenses associated with the processing of manure to produce raw biogas on March 31, 2022 for **$8,500,000.**
    - DCEE granted to US Venture a purchase money security interest in the anaerobic digester vessel, boiler, pipeline metering/detectors, above ground piping, control building (housing equipment required for production of biogas), control building electrical (electrical control system that maintains the digester-to-biogas functions and that are related to the control building functions, lighting and plant heating), three Blue Whale 5500 psi compressed natural gas storage vessels, and ancillary equipment used in support of the foregoing project equipment.
- DCEE assumed certain liabilities of US Venture, including all liabilities for taxes related to the purchase and taxes for which DCEE was liable for including liabilities arising from DCEE's ownership or operation of the purchased digester as well as any outstanding liabilities owed by US Venture to employees of the digester
- US Venture agreed to subordinate its security interest under certain circumstances, and to purchase the German American Bank Loan Purchase Agreement "if an Event of Default" occurred. However, it appears that US Venture may seek to have the extension of the German American Bank Loan characterized as an "unsuccessful refinance of the Note" versus a default thereby eliminating their responsibility to purchase the German American Bank Loan.

Local Businesses

Foxland Incorporated: Foxland Incorporated appears to be a Corporation located in Kaukauna, WI that provides services to dairy producers such as feed handling, manure handling and processing, building construction, concrete work and cow comfort.

- Filed a lawsuit against Door County Environmental Energy and S&S JerseyLand Dairy LLC on June 26, 2024 seeking a money judgment of $520,837.52 plus all accrued interest together with all costs and expenses of collection, including reasonable attorney fees for failure to pay for goods and/or services sold or performed by Foxland to DCEE at DCEE and JerseyLand's request.[1]

TIMELINE

S&S Timeline

Bankruptcy 1:

2007: Farmer Randy Schmidt approached DVO owner Steve Dvorak about the prospect of installing an anaerobic digester system at the Farm. (Tr. Vol. 4, 116:21–117:5.) Schmidt's original suggestion was to have the Farm itself become the owner and operator of the Digester. (Schmidt Dep., 15:9–15.)

2009: Shut down of project development due to the impacts of the Great Recession followed by Brickl soliciting more potential investors, including Jamie Philip of SVP

2009: Philip and Dvorak met and discussed digester systems, potential profits derived from owning a digester system, the state of the farming industry, and the prospect of getting outside investors involved in constructing and operating anaerobic digesters. (Id. at 77:10–16.) Philip followed up his initial meeting with Dvorak with a trip to Washington, D.C. to meet with representatives of the United States Department of Agriculture (USDA) and the Environmental Protection Agency (EPA) to learn about the support network around anaerobic digesters. His brother joined him. (Id.)

Late 2009: Federal government instituted its Section 1603 Treasury Grant Program (the "Section 1603 Grant") which made Dvorak consider investing in on-farm AD projects.

Mid 2010: Crowther joined Philip as a partner in the projected investment.

[1] https://unicourt.com/courthouse/wisconsin-eastern-bankruptcy-115?upid=2519719936

June 2010: DVO applied for a Section 1603 Grant by submitting a "Large Project Grant Application" for the Digester being proposed for the Farm. DVO made the application on behalf of Door County Environmental Energy LLC, a company owned by Schmidt.

- The application described the project as an "anaerobic digester system" and identified DVO as the "installation contractor."

September/October 2010: Dvorak pledged to find additional funds for the AD after SVP fundraising efforts failed

- SVP initially planned to raise between three and four million dollars, the investment amount contemplated by each of the project budgets prepared by DVO. (Id. at 97:8–17.) Ultimately, however, SVP was only able to raise $1.7 million from investors. (Id. at 97:18–98:1.) Rather than lose the entire project due to inadequate funding, Steve Dvorak offered to pledge the additional funds and partner with SVP to proceed with the development of the Digester. (Id. at 98:2–7.)

September/October 2010: Steve and Melanie Dvorak formed both WTE, LLC and Debtor as investment vehicles for digester projects.

- Debtor was to provide the funding for the particular digester to be built on the Farm, while WTE, LLC would fund other biomass projects and act as the parent company to Debtor.

November 2010: Debtor and DVO, both then owned by the Dvoraks, executed a contract (the "Digester Contract") for the design and building of the Digester.

December 2010: SVP had decided to partner with WTE, LLC

- Philip and Crowther began spending time at the Farm to oversee and observe the Project. Although no formal operating agreement between WTE, LLC and SVP had yet been executed (id.), one or the other of them "came to be on the [Farm] every day almost, Monday through Friday" from December 2010 through at least May 2012. During this time, DVO employee Adam Nackers was on site on a regular basis as required by the Digester Contract.

January 2011: The parties executed an Operating Agreement which required SVP to provide fifty-seven percent of the capital contributions, with WTE, LLC to provide the remaining forty-three percent funding. (Id. at 116:3–117:8.)

March 2011: Steve and Melanie Dvorak told Philip that they no longer wanted to partner with SVP, and WTE, LLC was therefore not going to fund its $1,720,205 as required by the Operating Agreement which halted the construction of the AD project.

2011: Ultimately, SVP decided to go forward on its own with the Project and obtained a bank loan to redeem WTE LLC's interest in Debtor, which also meant that SVP would assume WTE LLC's obligation to fund the rest of the construction. State Bank of Chilton provided the loan to SVP. (Id. at 178:24–179–8.) Steve Dvorak is on the board of the State Bank of Chilton.

July/August 2011: Construction of the Digester resumed.

October 2011: Debtor, SVP, and WTE, LLC executed a redemption agreement (the "Redemption Agreement") giving SVP sole ownership of Debtor.

January 2012: Construction of the Digester was complete and it was given permission to operate.

- Nackers, the DVO project manager, sent a letter to Dean Sylla of the United States Department of Agriculture, Natural Resources Conservation Service (the "NRCS") indicating that construction of the Digester was complete, and the "[D]igester and all of its components were built in accordance with NRCS approved plans" (the "Completion Notice"). (Debtor Ex. No. 10.)
- WPS authorized Debtor to operate its 1–megawatt generating facility located at the Farm via a letter referencing "Permission to Operate Generation Facility."

April 2012: Stephen Philip signed a "Project Completion Notice" on behalf of Debtor. (DVO Ex. No. 98.) This document was signed under penalty of perjury, submitted as part of Debtor's "Focus on Energy" grant application, and certified a "Completion Date" of January 20, 2012.

November 2012: Debtor submitted a punch list of items remaining to be fixed or completed (the "Punch List") to DVO.

- Submission of a Punch List is contemplated by section 13.05 of the General Conditions and allows Debtor to ask for corrections of construction errors from DVO. (Debtor Ex. No. 2 ; Tr. Vol. 2, 31:8–11.)
- The Punch List was prepared by Philip and Crowther, who based it on firsthand observations at the site. (Tr. Vol. 2, 30:21–31:2.) The Punch List did not reflect a complete list of issues relating to the Digester. (Id. at 34:1–4.)

January 2013: Debtor issued first deductive change order for punch list.

- Philip calculated his repair estimates on the First Deductive Change Order by using actual invoices or invoiced amounts for actual replacement costs. (Tr. Vol. 2, 39:9–15.) When Debtor issued the First Deductive Change Order, it was still not a complete list of alleged construction or design errors, because Debtor was continuing to work on identifying additional errors.

July 2013: Debtor issued second deductive change order for punch list and claimed damages from construction represented a breach in contract.

- Philip and Crowther prepared this document. (Tr. Vol. 2, 41:8–9.) The Second Deductive Change Order generally represents Debtor's total estimate of its damages that it claims resulted from DVO's breach of the Digester Contract. (Id. at 41:20–22.)

Result of suit (September 2017): the Court finds that DVO breached the Digester Contract and is liable to Debtor for damages as follows: (1) $4,686.31 for the gas-mixing blower; (2) $12,390 for the temporary boilers; and (3) $48,885.55 for propane heat during startup. **Accordingly, the Court finds that Debtor is entitled to damages from DVO in the amount of $65,961.86.**

September 2019: US Gain (called Venture in Bankruptcy case) buys S&S Jerseyland AD to produce RNG for LCFS credits in CA.[2]

June 2020: S&S Jerseyland starts producing RNG

Bankruptcy 2:
January 2021: Winters and Lenzendorf formed Clean Ag to develop RNG projects

March 2022: Schmidt and Lenzendorf create DCEE and shortly after purchase a digester and RNG equipment from US Venture

March 2022: DCEE secured financing for the AD and equipment from German American State Bank

2022: JerseyLand finalized an expansion of 1100 additional head of cattle producing an additional 50,000 gallons of manure a day.[3]

July 2023: Herd expansion approved by Wisconsin Department of Natural Resources[4]

June 2024: Foxland Incorporated ("Foxland") filed the Foxland Lawsuit seeking a money judgment in the amount of $520,837.52, plus all accrued interest together with all costs and expenses of collection, including reasonable attorneys' fees, against DCEE and co-defendant JerseyLand. Foxland asserts that DCEE and JerseyLand failed to pay Foxland for goods and/or services sold or performed by Foxland to DCEE at DCEE and JerseyLand's request.

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[2] https://biomassmagazine.com/articles/us-gain-develops-dairy-rng-project-in-just-8-months-17171
[3] https://doorcountypulse.com/public-hearing-planned-on-proposed-ss-jerseyland-dairy-expansion/
[4] https://en.edairynews.com/dnr-approves-dairy-expansion-for-ss-jerseyland/

December 2024: DCEE filed for Chapter 11 Bankruptcy .[5]

January 17, 2025: GAB made written demand on US Ventures to exercise the USV Loan Purchase Obligation. The USV Loan Purchase Obligation requires USV to purchase the GAB Loan "if an Event of Default (as defined in the Business Loan Agreement) has occurred and is continuing under the Loan Documents or upon an unsuccessful refinance of the Note by DCEE, whichever occurs first."

- Loan Purchase Obligation- An agreement to acquire a loan or, in some contexts, a contractually mandated purchase of an asset at the end of a lending period

February 7, 2025: GAB made written demand on Winters (one of Debtor's investors and management members) for payment under the Guaranty he provided GAB on December 23, 2023.

February 25, 2025: Believing that litigation to enforce any such Guaranty would be an impediment to the expeditious resolution of this chapter 11 case, and might otherwise be mooted by the Debtor's treatment of the GAB Loan in a chapter 11 plan, the Debtor commenced on February 25, 2025 an adversary proceeding styled as Door County Environmental Energy LLC v. German American State Bank, Adv. No. 25-02032-beh ("GAB Adversary Proceeding") [See GAB Adversary Proceeding, Doc 1], and the accompanying Motion for Entry of a Preliminary Injunction against GAB ("Motion for Preliminary Injunction") [See GAB Adversary Proceeding, Doc 3] seeking a preliminary injunction, pending chapter 11 plan confirmation, of any threatened Guaranty enforcement litigation.

March 19, 2025: GAB filed a by Motion to Dismiss Complaint for Injunctive Relief

April 16, 2025: the Debtor discontinued the injunction litigation by filing a Notice of Voluntary Dismissal of Adversary Proceeding [GAB Adversary Proceeding, Doc 24] and a Notice of Withdrawal of Plaintiff's Motion for Entry of a Preliminary Injunction

June 2, 2025: Nacelle and two other creditors (Venture, Inc. and Foxland Incorporated) objected to DCEE's disclosure statement submitted on April 15, 2025.[6]

June 4, 2025: DCEE requests additional time to allow them to amend its plan and disclosure statement to (1) incorporate the terms of a settlement-in-principle with German American State Bank on the treatment of its claim, and (2) resolve certain creditors' objections.

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[5] https://www.bankruptcyobserver.com/bankruptcy-case/door-county-environmental-energy
[6] https://case-law.vlex.com/vid/in-re-door-co-1092512098

June 23, 2025: DCEE filed its amended disclosure statement and plan, but none of the creditors withdrew their objections. Counsel for DCEE expressed surprise at what he perceived as U.S. Venture becoming a "hostile and uncooperative partner" and "unwilling to engage in negotiations."

August 1, 2025: DCEE filed a second amended disclosure statement and plan.

August 12, 2025: At a hearing, Nacelle and U.S. Venture renewed their objections asserting that crucial information was still missing including such details about how DCEE intends to replace Nacelle as its service provider, and DCEE's future management and governance. Despite recorded objections the court approved DCEE's disclosure statement for solicitation purposes and scheduled a hearing for October 16, 2025. Counsel for Nacelle advised the court that they were exploring the possibility of submitting an alternative plan, in light of the expiration of the debtor's plan filing exclusivity period.

October 3, 2025: A decision and order to deny the debtor's request to reinstate the exclusivity period as rendered by the United States Bankruptcy Court, Eastern Division of Wisconsin

March 11, 2026: The Court held a status conference. Based on the statements of the parties, the Court adjourned the matter to 3-25-2026.[7]

ASSOCIATED CASE: WTE–S & S AG ENTERPRISES, LLC, Debtor. WTE–S & S Ag Enterprises, LLC (Plaintiff) v. GHD, Inc. n/k/a DVO, Inc. (Defendant)

DVO: Wisconsin-based anaerobic digester manufacturer and installer

- Steve & Melanie Dvorak- Owners of DVO
- Corey Brickl- General manager of DVO
    - Provides initial engineering estimates for the projects designed and built by DVO. He also works with other DVO employees to help ensure that actual construction is implemented in accordance with the design. (Id.)

[7] https://www.pacermonitor.com/public/case/56249098/Door_County_Environmental_Energy_LLC

- Adam Nackers- Project Manager for DVO
  - Oversees the installation of DVO's anaerobic digester systems, serves as the customer's primary point of contact during the construction process, interacts with contractors, and performs site inspections
- Bradd Seegers- Project Administrator for DVO
  - Prepares all of the grant applications to receive federal subsidies and manages the grant process

Sustainable Venture Partners, Energy Partners I, LLC (SVP): a limited liability company formed for the express purpose of investing in the Digester.

- Jamie Philip is the managing partner of SVP, while Stephen Philip and Greg Crowther are the other partners.

https://www.pacermonitor.com/public/case/56249098/Door_County_Environmental_Energy_LLC

Door County Envirnmental Energy Historical

Yearly Actual

Revenue	Actual - YE 2022	2023	2024
Total DekaTherm	41,040	62,018	62,000
Price Per Dekatherm	$ 6.53	$ 2.44	$ 2.02
Natural Gas Sales	$ 2,154,939	$ 3,305,182	$ 3,184,644
Production Tax Credit			
Contract Revenue			
Other Income		$ 47,653	
CI Score			
Total Revenue	$ 2,154,939	$ 3,352,834	$ 3,184,644

Expenses

	2022	2023	2024
Equipment Repair & Maintenance	$ 211,714	$ 240,871	$ 68,103
Accounting	$ 2,403	$ 27,894	$ 14,204
Nacelle Lease	$ 1,134,000	$ 1,380,000	$ 1,398,000
Loan Payment/GAB			$ 776,117
Liability Insurance	$ 50,398	$ 102,419	$ 74,671
Utilites	$ 142,626	$ 426,067	$ 300,540
Trailer Lease		$ 132,000	$ 154,000
Freight	$ 139,887	$ 235,703	$ 350,372
Injection Costs	$ 70,068	$ 85,070	$ 99,156
Tax on Trailer/Transportation	$ 5,445	$ 7,260	$ 8,470
Professional Services		$ 30,875	$ 60,000
Attorney Expense	$ 9,014	$ 9,157	$ 29,128
Service Contracts			
WPS Repayment From Gas Sales			
H2S Cleanout/Sulfa Fix			
Int./Amort./Depr.	$ 957,561	$ 1,379,754	
Other Expenses	$ 8,221	$ 89,675	$ 76,853
Total Expenses	$ 2,731,336	$ 4,146,745	$ 3,409,613
EBITDA	$ 386,608	$ 593,103	$ 559,618

		Amount
Liquidation Value of Assets:		
	Business Property	$2,000,000.00
	Other Assets	$100,000.00
	Total Assets:	**$2,100,000.00**
Less Administrative and Priority Claims:		
	Unpaid Chapter 11 Administrative Expenses	$250,000.00
	Chapter 7 Trustee - Administrative Fees	$90,500.00
	Chapter 7 Trustee - Professional Fees	$50,000.00
	Class 4 Priority Unsecured Claims	$0.00
	Total Administrative and Priority Claims:	**$390,500.00**
Amount Available for Secured Lenders:		**$1,800,000.00**
Estimated Secured Claims		$9,400,000.00
Percentage Distribution in Hypothetical Chapter 7		**19.00%**
Amount Available for Unsecured Creditors:		**$0.00**
Estimated Unsecured Claims		$0.00
Percentage Distribution in Hypothetical Chapter 7		**0.00%**

PRO FORMA (With NO AD Tank Expansion Project)

DCEE LLC
7900 Old elm Rd
Sturgeon Bay, WI
Phone: (608) 886-6368

DATE PREPARED	08/01/2025
START YEAR	2025
END YEAR	2031

Loan/Grant/Credit Amount	2025	2026
Anerobic Tank + Upgrader CapEx	$0	
REAP Grants	$ -	
IRA Credit (monetized in April 2026)	$ -	

REVENUE	2025	2026	2027	2028	2029	2030	2031	
Current Market + Comodity Revenue	$3,947,337	$ 3,947,337	$ 3,947,337	$ 3,947,337	$ 3,947,337	$ 3,947,337	$ 3,947,337	
Additional Expansion Voluntary Market + Comodity Re	$ -	$ -						
Revenue from REAP grant	$ -	$ -		$ -	$ -	$ -	$ -	
Current Project Production Tax Credit Revenue	$657,792	$ 1,035,980	$ 1,035,980	$ 1,035,980	$ 1,035,980			*
Additional Expansion Project Production Tax Credit Re)		$ -		$ -	$ -	$ -	$ -	a
Existing Loan Costs		$ (1,020,000)	$ (1,020,000)	$ (1,020,000)	$ (1,020,000)	$ (1,020,000)		
Distribution to unsecurerd Creditors*		$ (821,205)	$ (821,205)	$ (821,205)				
IRA Credit (assumed monitized up front to pay loan fe	$ -		$ -	$ -	$ -	$ -	$ -	
Existing Plant O&M Expenses	$ (1,900,000)	$ (1,900,000)	$ (1,900,000)	$ (1,900,000)	$ (1,900,000)	$ (1,900,000)	$ (1,900,000)	
Additional Administrative costs							$ -	
US Gain Payments $255K (2026 - 2040) + $510K (2027 -	$ -	$ (255,000)	$ (765,000)	$ (765,000)	$ (765,000)	$ (765,000)	$ (765,000)	
Admin Expenses		$ -	$ -	$ -	$ -	$ -	$ -	
Value By Equity Contribution								
NET INCOME BEFORE TAXES	**$2,705,130**	**$ 987,112**	**$ 477,112**	**$ 477,112**	**$ 1,298,317**	**$ 262,337**	**$ 1,282,337**	

Depreciation	2025	2026	2027	2028	2029	2030	2031
Upgrade Depreciation (10Year Life)							
Current Asset Depreciation	$ 69,976	$ 69,976	$ 69,976	$ 69,976	$ 69,976	$ 69,976	$ 69,976
TAXABLE INCOME*	**$ 2,635,154**	**$ 917,136**	**$ 407,136**	**$ 407,136**	**$ 1,228,341**	**$ 192,361**	**$ 1,212,361**

Cash Flow	2025	2026	2027	2028	2029	2030	2031
Net Income Before Taxes	$2,705,130	$987,112	$477,112	$477,112	$1,298,317	$262,337	$1,282,337
		$ -		$ -	$ -	$ -	$ -
Total	**$2,705,130**	**$987,112**	**$477,112**	**$477,112**	**$1,298,317**	**$262,337**	**$1,282,337**

*DCEE is structured as an LLC type S, thus all tax liability belongs to the members.

Recent Environmental Violations for S&S Jerseyland Dairy

- 10/2/25: 3,000 gallon manure spill [8]
- 4/23/24: 700 gallon manure spill [9]

[8] https://apps.dnr.wi.gov/rrbotw/botw-activity-detail?dsn=597967
[9]