



AGENDA OF THE WATER COMMISSION

MONDAY, OCTOBER 12, 2020, 8:30 AM
GREEN BAY WATER UTILITY
631 S Adams St

- A. Roll Call.**
- B. Introduction of New Commissioner**
- C. Approval of the Agenda.**
 - I. Approval of Agenda
- D. Approval of Minutes.**
 - I. Approval of Commission Meeting Minutes of 09/14/2020
- E. Regular Business.**
 - I. Approve Green Bay Water Utility 2020 Strategic Plan
 - 2. Approve Financial Statement Audit Policy
 - 3. Approve Budget Policy
 - 4. Approval of Audit Firm for 2020-2022 Audit
 - 5. Financial Report - August 2020
- F. Informational.**
 - I. General Manager's Update
- G. Recognition**
 - I. Appreciation of Service - Joe Moore
- H. Adjournment.**
 - I. Motion to Adjourn

I. Zoom Information

I. Join Zoom Meeting

<https://zoom.us/j/97353999405?pwd=eUFIVVM3L3BWaUdTVmx5Z3cyUEZDQT09>

Meeting ID: 973 5399 9405

Passcode: 708975

One tap mobile

+1 301 715 8592,,97353999405#,,,,,0#,,708975# US (Germantown)

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+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

Meeting ID: 973 5399 9405

Passcode: 708975

Find your local number: <https://zoom.us/u/ac32VJ5Ggq>

- 1) **ACCESSIBILITY:** Any person wishing to attend who requires special accommodation because of a disability, should contact the City Safety Manager at 920-448-3125 at least 48 hours before the scheduled meeting time so that arrangements can be made.
- 2) **QUORUM:** Please take notice that a majority or quorum of the Common Council may attend this Water Commission meeting and will constitute a meeting of the Common Council for purposes of discussion and information gathering relative to this agenda.
- 3) **REPRESENTATION:** The party requesting the communication, or their representative, should be present at this meeting.

ELIZABETH ERIN WHEAT

Associate Professor, University of Wisconsin-Green Bay
wheate@uwgb.edu

EDUCATION

- University of Nebraska-Kearney** Summer 2018
Coursework in Wildlife Law
- Western Michigan University, Kalamazoo, MI** December 2013
PhD in Political Science, December 2013
Dissertation: Judicial Behavior and Litigant Success in Environmental Cases at the U.S. Court of Appeals
- Indiana University, Bloomington, IN** May 2004
School of Public and Environmental Affairs
Master's in Public Affairs- Comparative Environmental Policy
Thesis: Wildlife Smuggling in European Union Accession Countries of Eastern Europe
- Indiana University, Bloomington, IN** 2003-2004
School of Law
Coursework in European Union Law, Natural Resource Law, Water Law, and Wildlife Law
- Alma College, Alma, MI** April 2002
Bachelor of Arts, Major: Psychology, Minor: Political Science
Honors: Magna Cum Laude, Dean's List, Pi Sigma Alpha (Political Science),
Psi Chi (Psychology), Omicron Delta Kappa (Leadership)

EXPERIENCE

- Associate Professor** June 2018-Present
University of Wisconsin-Green Bay
- Assistant Professor** August 2012-Present
University of Wisconsin-Green Bay, Public and Environmental Affairs, Political Science, Graduate Faculty
- Adjunct Professor** September 2010-May 2012
Alma College, Political Science

PUBLICATIONS

- *Wheat, Elizabeth. 2015. "Groundwater Challenges of the Lower Rio Grande: A Case Study of Legal Issues in Texas and New Mexico?" Groundwater Resources Management special edition of *Resources*. Available at <http://www.mdpi.com/2079-9276/4/2/172>
- *Wheat, Elizabeth and Mark S. Hurwitz. 2012. "The Politics of Judicial Selection: The Case of the Michigan Supreme Court." *Judicature* 96:4, 177-188.
- Fix, Michael P. and Elizabeth E. Wheat. 2011. "Reevaluating Our Conceptualization of Upperdogs and Underdogs." *Law and Courts Newsletter*, Volume 21:1.

PUBLICATIONS (BOOK REVIEWS)

- Wheat, Elizabeth. 2015. Book review of *Banning DDT: How Citizen Activists in Wisconsin Led the Way* by Bill Berry.

PUBLICATIONS (BOOK CHAPTERS)

- Elizabeth Wheat. 2019. "Political Violence and Dissent" book chapter in *Political Authority, Social Control, and Public Policy*. Edited by Nancy Lind and Cara Rabe-Hemp. Emerald Insight Publisher.
- Elizabeth Wheat. 2018. "Judicial Review" book chapter in *Corruption, Discretion, and Accountability*. Edited by Nancy Lind and Cara Rabe-Hemp. Emerald Insight Publishers.

Elizabeth Wheat. 2017. "Hydraulic Fracturing" book chapter in Today's Environmental Issues: Democrats and Republicans. Edited by Teri Walker. ABC-CLIO Publication.

Elizabeth Wheat. 2017. "Wetlands" book chapter in Today's Environmental Issues: Democrats and Republicans. Edited by Teri Walker. ABC-CLIO Publication.

Elizabeth Wheat and Teri Walker. 2017. "Mining" book chapter in Today's Environmental Issues: Democrats and Republicans. Edited by Teri Walker. ABC-CLIO Publication.

Elizabeth Wheat. (2016). "Green Energy Subsidies" book chapter in Today's Economic Issues: Democrats and Republicans. Edited by Nancy Lind. ABC-CLIO.

Elizabeth Wheat. (2016). "Energy Prices" book chapter in Today's Economic Issues: Democrats and Republicans. Edited by Nancy Lind. ABC-CLIO.

Elizabeth Wheat. (2016). "Agency Rulemaking" chapter in Global Encyclopedia of Public Administration, Public Policy, and Governance. Edited by Nancy Lind. Springer Publication.

Elizabeth Wheat. (2016). "Law Enforcement Profiling in Public Policy" chapter in Global Encyclopedia of Public Administration, Public Policy, and Governance. Edited by Nancy Lind. Springer Publication.

Elizabeth Wheat. (2016). "Policy Pressures and Public Law" chapter in Global Encyclopedia of Public Administration, Public Policy, and Governance. Edited by Nancy Lind. Springer Publication.

Elizabeth Wheat. (2015). "Closed Circuit tvs, videomation, and privacy" chapter in Privacy in the Digital Age: 21st Century Challenges to the Fourth Amendment. Edited by Nancy S. Lind and Erik Rankin. Praeger (ABC-CLIO).

CONFERENCE PRESENTATIONS (Peer-reviewed)

Midwest Political Science Association	Presenter	April 2019
"Present and Voting: Using Model UN in a 100-level General Education Political Science Course"		

Southern Political Science Association	Presenter	January 2018
• "Citizens Suits under the Clean Air Act: Does Increased Access Level the Playing Field?" • "Honorable Chair and Fellow Delegates: Using Model UN in the Classroom"		

Southern Political Science Association	Presenter	January 2017
• "Do Green Lives Matter? A Survey of Environmental Awareness Among First-Year Students" (UW-Green Bay Diversity Scholars research presentation) • "Assessing Student Learning in Mock Trials, Policy, and Model United Nations Simulations"		

Midwest Political Science Association	Presenter	April 2016
"Assessing Student Learning in Mock Trials and Policy Simulations"		

University of Wisconsin OPID Spring Conference	Presenter	April 2016
"Assessing Student Learning in Mock Trials and Policy Simulations"		

Southern Political Science Association	Presenter	January 2015
"May it Please the Court: Finding Exciting Ways to Learn About Political Science"		

Southern Political Science Association	Presenter	January 2014
"Challenges and Successes for Non-Profit Organizations in Environmental Law at the Court of Appeals"		

Southern Political Science Association	Presenter	January 2014
"A Switch in Time Teaches 9: Learning about the Supreme Court Through Simulations"		

Southern Political Science Association	Presenter	January 2013
"Green Litigation: Investigating EPA Success in the Court of Appeals"		

American Political Science Association "From Michigan to Magbenteh: Experiential Learning in Sierra Leone"	Co-Presenter	September 2012
American Political Science Association "Shades of Green: Challenges Faced by the EPA in Environmental Cases at the Court of Appeals"	Presenter	September 2012
Midwest Political Science Association "It's Not Easy Being Green: Challenges Faced by the EPA and Federal Agencies in Environmental Cases at the Court of Appeals"	Presenter	April 2012
Midwest Political Science Association "From Michigan to Magbenteh: Experiential Learning in Sierra Leone"	Co-Presenter	April 2012
Southern Political Science Association "Environmental Cases at the Court of Appeals: A Comparison of the Legal and Attitudinal Models"	Presenter	January 2012
American Political Science Association "Engaging Students' Creativity on Exams: Writing Political Science Poetry"	Presenter	September 2011
Midwest Political Science Association "Influencing Factors at the Court of Appeals: Do Amicus Briefs Matter in Environmental Cases?"	Presenter	April 2011
Western Political Science Association "Role of Amicus Briefs in Environmental Cases at the Court of Appeals"	Presenter	April 2011
Southern Political Science Association "Judicial Behavior and Litigant Resources in Environmental Cases at the Court of Appeals"	Presenter	January 2011
Midwest Political Science Association "Politics and Influences of Judicial Selection: Case of the Michigan Supreme Court"	Co-Presenter	April 2010
Southern Political Science Association "Role of Amicus Briefs in Environmental Cases at the Court of Appeals"	Presenter	January 2010
Southern Political Science Association "Upperdog and Underdog Success at the Court of Appeals Using Environmental Cases"	Presenter	January 2009
Midwest Political Science Association "Unequal Protection: African Americans' Call for Environmental Justice"	Presenter	April 2008
Southern Political Science Association "No Time Like the Present: Minority Strategies and the Environmental Justice Movement"	Presenter	January 2008
Midwest Political Science Association "Wildlife Smuggling in the EU: Risks for Candidate States During Expansion"	Presenter	April 2007
Institute of Government and Politics (WMU) "Wildlife Smuggling in the EU: Risks for Candidate States During Expansion"	Presenter	March 2007

INVITED PRESENTATIONS

Sheboygan Public Library's Great Decisions 2019 Series Invited speaker for a talk titled "The Rise of Populism in Europe"	Sept. 26, 2019
Midwest Political Science Association	April 6, 2019
Manitowoc Public Library's Great Decisions 2019 Series Invited speaker for a talk titled "The Rise of Populism in Europe"	February 25, 2019

Sheboygan Public Library's Great Decisions 2018 Series Invited speaker for a talk titled "Media and Foreign Policy"	October 4, 2018
Manitowoc Public Library's Great Decisions 2018 Series Invited speaker for a talk titled "Media and Foreign Policy"	March 5, 2018
Invited guest discussant for the UW-Green Bay Teaching Scholars Program	February 10, 2017
Southern Political Science Association Chair, Discussant	January 2017
UW-Green Bay's Pride Center & American Intercultural Center Invited panelist for a post-election teach-in on human rights, presidential authority, and judicial power with Political Science professors Alison Staudinger, Aaron Weinschenk, and Kris Coulter.	December 1, 2016
Midwest Political Science Association Chair, Discussant	April 2016
UW-Green Bay: Perspectives in Environmental Science and Policy Graduate Course Guest Lecture: "It's Not Easy Being Green: Environmental Litigation in the Federal Courts".	Fall 2015
Midwest Political Science Association Discussant for Conference Roundtable "Teaching with Simulations and Role Play"	April 2015
Manitowoc Public Library's Great Decisions 2014 Series Invited speaker for a talk titled "U.S. Energy Independence".	February 10, 2014
UW-Green Bay Natural & Applied Sciences Seminar Series Presented a talk titled "It's Not Easy Being Green: Challenges Faced by Litigants in Environmental Cases at the Court of Appeals".	October 25, 2013
UW-Green Bay Political Science Invited panelist on Constitution Day with Prof. Eric Morgan and Prof. Alison Staudinger for a discussion on voting rights.	September 2012

ACADEMIC AND PROFESSIONAL SERVICE

University Service at University of Wisconsin-Green Bay

- **Executive Board**, Environmental Business and Management Institute Spring 2018-Present
- **Executive Committee**, Public and Environmental Affairs Fall 2018-Present
- **Pre-Law Advisor** 2013-Present
- **Participant**, Phuture Phoenix Day with Green Bay Middle School Students 2013-Present
- **Presenter**, Campus Preview Day for Perspective UWGB students Fall 2014-Present
- **Member**, Committee on Student Misconduct 2015-2018
- **Member**, Faculty Senate 2014-2017
- **Presenter**, Center for Advancement of Teaching and Learning Panel of 2nd and 3rd Year Faculty December 2014

Professional Service

- **Board Member (Elected)** for Wisconsin Conservation Voters Present
- **Reviewer** for *Policy Studies Journal*; *Social Science Quarterly*; *Justice Systems Journal*; *Voyageur Magazine: Northeast Wisconsin's Historical Review*; *Journal of Economics, Race and Policy*
- **Member**, Alma College Alumni Board 2006-2015



MINUTES OF THE WATER COMMISSION

**MONDAY, SEPTEMBER 14, 2020, 8:30 AM
GREEN BAY WATER UTILITY
631 S Adams St**

A. ROLL CALL.

Commissioners Present: James Blumreich, John Heugel, Doug Martin, Joe Moore, Jamie Wall, Kathryn Hasselblad-Pascale

Excused: Kathy Lefebvre

Other: Attorney William Vande Castle

Utility Staff: Nancy Quirk, Brian Powell, Russ Hardwick, Andrea Hay, Jessica Cortes, Stephanie Rogers

B. APPROVAL OF THE AGENDA.

I. Approval of Agenda

Motion by Wall, second by Hasseblad-Pascale to approve agenda as established. Passed unanimously.

C. APPROVAL OF MINUTES.

I. Approval of Commission Meeting Minutes of 08/10/2020

Motion by Moore, second by Martin to approve meeting minutes as presented. Passed unanimously.

D. REGULAR BUSINESS.

1. Masks/Face Coverings Policy

Motion by Martin, second by Hasselblad-Pascale to approve Masks/Face Coverings Policy as presented. Adoption of ratified policy passed unanimously.

2. COVID-19 Travel Policy

Motion by Moore, second by Wall to approve COVID-19 Travel Policy. Adoption of ratified policy passed unanimously.

3. Reclassification of Hydrant Flusher/Valve Turner Position

Motion by Martin, second by Wall to approve Reclassification of Hydrant Flusher/Valve Turner position. Passed unanimously.

4. Financial Report - July 2020

Business Manager Rogers reviewed financial reports. Financials are within expectations. No substantive issue of concern was identified. Motion by Moore, second by Martin to receive financials and place on file. Passed unanimously.

E. INFORMATIONAL.

I. General Manager's Update

- Lead Services replacement project should be completed on October 6, 2020. A press conference is being planned with David Ross of the EPA visiting. (Invites should include all commissioners, common council member, DNR personnel and anyone who might have had a hand in these replacements with understanding that during COVID-19, many may appreciate the invite, but will decline to attend.) A luncheon the following week on Wednesday, October 14th is being planned for staff as a "Thank You" for all the hard work everyone has put into this project. We currently have six (6) public services left and seven (7) on the private side. Commission Heugel suggested some type of "Letter of Commendation" being written by the Commission President and presented to all those who have worked on this project.
- WI AWWA has asked for articles and we have volunteered our story on the lead services replacement. WI AWWA has asked us to write the article and will feature it on their cover.
- Strategic Plan: Nancy stated that a new Mission and Vision have been developed. New Mission statement is "Provide a reliable, high-quality drinking water supply with exceptional customer service and value." New Vision statement is "Achieving leadership excellence as a valued and collaborative community partner, top-rated workplace, and innovative industry expert. The Core Values are 1) Health and Safety, 2) Sustainability, 3) Employee and Customer Experience and 4) Integrity.
- The annual WI AWWA conference is happening this week, Wednesday (9/16) through Friday (9/18) with Brian, Andrea, Jason and Nancy doing presentations.
- Andrea hosted the Women in Water conference the afternoon of Thursday, September 17th.
- Diversity: Nancy and Jessica have been working on diversity survey that will be given to employees to develop a baseline of where we are with bias.
- Fluoride: A Protection & Policy Committee meeting has been set for October 8th regarding fluoridation of drinking water. We have received a very informative letter of support from Department of Health. Nancy to put together a document of bullet points for Commissioners.
- Budget: Currently working on budgets for 2021. Will present budget at future meeting.

F. ADJOURNMENT.

I. Motion to Adjourn

Motion by Wall, second by Hassleblad-Pascale to adjourn. Passed unanimously.

G. ZOOM INFORMATION

I.

Join Zoom Meeting

<https://zoom.us/j/98314864695?pwd=MGRFL2hRUkIVRklTGXuREN0VkoyZz09>

Meeting ID: 983 1486 4695

Passcode: 334814

One tap mobile

+13017158592,,98314864695#,,,,,0#,,334814# US (Germantown)

+13126266799,,98314864695#,,,,,0#,,334814# US (Chicago)

Dial by your location

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+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose)

Meeting ID: 983 1486 4695

Passcode: 334814

Find your local number: <https://zoom.us/u/aczSiL3Mh0>



Green Bay Water Utility

MEMORANDUM

DATE: October 12, 2020
TO: Green Bay Water Commissioners
FROM: Nancy Quirk
RE: 2020 Strategic Plan

I am recommending and requesting that we approve the 2021-2023 Strategic Plan put together by Core Consulting, the Commission and employees for Green Bay Water Utility.

The scope of this plan was to aid Green Bay Water in developing an actionable and inclusive strategic business plan that builds upon the utility's master plan and other previous planning efforts. The RAP (Research, Appreciate Inquiry, Polish) process was used to effectively execute this project. The successful implementation of a company's strategic business plan is heavily dependent upon employees' understanding and support of the plan. Core also offered Communication support throughout the process.

Multiple research and work groups were held to develop the plan. The plan is attached for your review. Once we can get approval of the plan, we will proceed to design and publish it with our consultant.

Maggie Frye from Core Consulting will be on Zoom with us to present the final plan.

DRAFT: Green Bay Water Utility 2021-2023 Strategic Plan

Mission:

Provide a reliable, high-quality drinking water supply with exceptional customer service and value.

Vision

Achieving leadership excellence as a valued and collaborative community partner, top-rated workplace, and innovative industry expert.

Core Values

- **Health and Safety**
Protecting the health and safety of our employees and community through high operational and regulatory standards
- **Sustainability**
Prioritizing the long-term viability of financial and water resources
- **Employee and Customer Experience**
Providing an environment where people are valued, engaged, and treated with the utmost respect and professionalism
- **Integrity**
Always doing the right thing, even when no one is watching

Strategic Pillars

Manage Risk & System Reliability | Maintain Utility Viability | Optimize Technology | Invest in Human Capital | Provide Excellent Customer Service

Goals & Objectives

Strategic Pillar: Provide Excellent Customer Service

Andrea Hay | Kim Couillard | Steve Koss

Goal	Objective(s)	Objective Owner	Timeframe
Educate customers on the utility's services and maintain open lines of communication. <u>Goal Champion:</u> Andrea	Promote online services such bill paying, leak detection and high low usage.	Andrea	TBD
	Show customers how GBWU operates in order to gain their trust and strengthen the utility's brand.	Andrea	TBD

Goal	Objective	Objective Owner	Timeframe
Prioritize time for employees to learn about other departments so they can best represent GBWU to customers and work cohesively as a utility. <u>Goal Champion:</u> Andrea	Develop internal resources that explain important aspects of GBWU so that employees are well versed when customer questions and/or problems arise. <i>(These resources might include a video library, flow charts, contact lists, and more.)</i>	Andrea	TBD

Strategic Pillar: Invest in Human Capital

Jessica Cortes | Russ Hardwick

Goal	Objective(s)	Objective Owner	Timeframe
Develop and implement a succession plan. <u>Goal Champion:</u> Nancy	Identify positions where a succession plan is needed and future leaders for those positions.	Jessica	March 2021
	Initiate dialogue with future leaders and create a plan for advancement.	Jessica	December 2021

Goal	Objective(s)	Objective Owner	Timeframe
Attract and retain a diverse workforce. <u>Goal Champion:</u> Nancy	Build partnerships with local schools to attract future workforce.	Russ	September 2021
	Continue to educate staff about diversity.	Jessica	Quarterly
	Attend job fairs and community events to provide awareness of the GBWU.	Jessica and Andrea	June 2021
	Continue to strengthen GBWU's new hire onboarding process.	Jessica	Continuous

Goal	Objective(s)	Objective Owner	Timeframe
Provide a safe work environment. <u>Goal Champion:</u> Jessica	Ensure that all employees have required safety training and access to health and safety resources.	Jessica	As required/ continuous
	Continue to build and promote a safety culture at GBWU.	Jessica/Safety Team	Continuous/safety team to meet monthly

Goal	Objective(s)	Objective Owner	Timeframe
Engage our workforce. <u>Goal Champion:</u> Nancy	Provide employees with training opportunities.	Jessica	Continuous
	Implement employee engagement activities to show appreciation for staff dedication and hard work.	Tracy Van Erem	Continuous
	Maintain competitive compensation and benefits and educate our workforce about their total rewards package.	Nancy – comp plan review Jessica – education All leaders – annual performance evaluations	December 2020

Strategic Pillar: Optimize Technology

Kevin Brunner | Kristin Romanowicz | Brenda Bornfleth

Goal	Objective(s)	Objective Owner	Timeframe
Optimize technology to improve utility processes and efficiencies. <u>Goal Champion:</u> Kevin	Ensure each department is utilizing technology to the best of its ability to efficiently and effectively perform their daily work.	Kevin	Continuous
	Evaluate and implement opportunities to make improvements, such as energy efficiency and reduced water loss.	Kevin	Continuous
	Evaluate and implement cost effective initiatives.	Kevin	Continuous

Goal	Objective(s)	Objective Owner	Timeframe
Leverage information and technology for proactive decision-making and prioritized asset management. <u>Goal Champion:</u> Kevin or Jean	Maintain current water system master plan.	Kevin	December 2022
	Develop and maintain a schedule of planned maintenance.	Jean	December 2021
	Implement work order and asset management program.	Jean	December 2021

Goal	Objective(s)	Objective Owner	Timeframe
Continue to explore and implement cutting edge technology. <u>Goal Champion:</u> Nancy	Continue to support employee attendance at events/training and be open to exploring potential implementation of new technologies they learn about.	Jessica	Continuous
	Identify a subject matter expert for each department to improve processes through the implementation of new technologies. <u>Note:</u> There is potential to broaden this to “ <i>Form a GBWU technology committee, composed of an SME from each department, whose purpose is to improve processes across the utility through the exploration and implementation of new technologies.</i> ”	Kevin	March 2021

Strategic Pillar: Manage Risk & System Reliability

Tom Landwehr | Brian Powell | Jason Maes

Goal	Objective(s)	Objective Owner	Timeframe
Rehabilitate and replace aging infrastructure. <u>Goal Champion:</u> Brian Powell	Work with Department of Public Works to help determine street resurfacing and reconstruction programs.	Brian Powell	Third Quarter Annually
	Follow the Master Plan recommendations and update the Master Plan in 2022.	Brian Powell	Third Quarter Annually
	Develop a water main replacement program outside of Public Works projects.	Brian Powell	First Quarter 2021, then annually

Goal	Objective(s)	Objective Owner	Timeframe
Proactively perform preventative maintenance of existing infrastructure. <u>Goal Champion:</u> Brian Powell	Broadly implement and utilize Cityworks to develop a mature Asset Management Program.	Brian Powell	Fourth Quarter 2021
	Utilize technology such as Satellite Leak Detection and Pipediver to determine conditions of assets.	Brian Powell	Continuous
	Manage maintenance of equipment by tracking performance measures such as efficiencies and hours used.	Tom Landwehr	Second Quarter 2022

Goal	Objective(s)	Objective Owner	Timeframe
Promote risk management and emergency preparedness. <u>Goal Champion:</u> Brian Powell	Identify and prioritize an Action Plan as a result of the Vulnerability Assessment.	Kristin Romanowicz	Fourth Quarter 2021
	Update the GBWU Emergency Response Plan.	Kristin Romanowicz	First Quarter Annually
	Take a participative approach to risk management and emergency preparedness by involving all employees in training experiences such as table top exercises and real-life mock field scenarios.	Jason Maes	Fourth Quarter Annually

Goal	Objective(s)	Objective Owner	Timeframe
Supply water that meets or exceeds all regulated standards. <u>Goal Champion:</u> Nancy Quirk	Optimize the treatment processes.	Russ Hardwick	Fourth Quarter 2021, then continuously
	Proactively participate in communication with local, state, and national partners on regulatory issues.	Russ Hardwick	Continuous
	Continuously evaluate water quality utilizing technologies, monitoring, and keeping in mind emerging concerns.	Russ Hardwick	Continuous

Strategic Pillar: Maintain Utility Viability

Stephanie Rogers | Karen Smits | Nancy Quirk

Goal	Objective(s)	Objective Owner	Timeframe
Maintain competitive and stable rates. <u>Goal Champion:</u> Stephanie	Use rate models and forecasting to determine revenue requirements.	Karen	Fourth Quarter Annually
	Establish and meet capital, operating, and maintenance budgets.	Karen	Fourth Quarter Annually
	Maintain an ongoing five-year Capital Improvement Plan.	Karen	Fourth Quarter Annually

Goal	Objective(s)	Objective Owner	Timeframe
Enhance the financial and regulatory reporting process. <u>Goal Champion:</u> Stephanie	Implement integrated Enterprise Resource Planning software.	Stephanie	Second half of strategic plan
	Provide timely financial reports, forecasts, and budgets.	Karen	First Quarter monthly and annually
	Create financial policies.	Karen	Second Quarter 2020

Goal	Objective(s)	Objective Owner	Timeframe
Ensure financial sustainability. <u>Goal Champion:</u> Nancy	Diversify and grow GBWU's revenue streams by analyzing the cost/benefit of expanding business services and wholesale customers.	Stephanie	Second half of strategic plan
	Manage costs through budget control.	Stephanie	Monthly
	Develop partnership with Planning and Development at City of Green Bay to assist in attracting new customers.	Nancy	Second Quarter 2021
	Partner with other utilities/community groups to expand services.	Nancy	Continuous

Goal	Objective(s)	Objective Owner	Timeframe
Build and strengthen regional partnerships. <u>Goal Champion:</u> Nancy	Set plan and timelines for SPLASH projects.	Justin Hewitt	Second Quarter 2021
	Develop policies and procedures for Emergency Interconnect.	Nancy	Second Quarter 2021
	Participate with Source Water Protection Advocacy.	Russ	Continuous
	Continue and develop professional relationships with consulting engineers and neighboring utilities.	Brian	Continuous



Green Bay Water Utility POLICY

POLICY #:			
POLICY TITLE:	FINANCIAL STATEMENT AUDIT		
DEPARTMENT:	BUSINESS OPERATIONS		
WATER COMMISSION APPROVAL DATE:			
EFFECTIVE DATE:			LAST UPDATE:

The Utility will undergo an annual audit of its financial records to ensure that funds and resources are used and reported in accordance with the appropriate methods prescribed by law, generally accepted accounting principles, and Utility rules and regulations. As such, audits are conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Utility's financial statements. The objectives of audits are beneficial; therefore, the policy of the Utility will ensure that administration of external audits will be conducted so as to achieve these purposes.

Purpose: To provide guidance to Utility personnel whose areas are being audited to ensure that external audit activities are appropriately coordinated and managed by Utility personnel and responses to external audit findings or conclusions are properly implemented in a timely manner. This policy applies to all audits and reviews performed by external auditors for all Utility transactions.

Scope: An audit of our financial statements shall be performed annually by a Certified Public Accountant, registered to do business in the State of Wisconsin. The audit is performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. It also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The audit is conducted in accordance with generally accepted auditing standards (GAAS), which includes the statements established by the Government Accounting Standards Board (GASB) for governmental accounting and financial reporting.

The Business Manager shall present an audit firm recommendation based on an official request for proposal process to the Commission for approval every three years with the option of two additional years. When it is to the Utility's advantage, the Utility will combine efforts with the City to obtain auditing services.

The audit shall contain four major sections:

- Independent Auditor's Report
- Financial Statements



Green Bay Water Utility **POLICY**

- Notes to Financial Statements
- Required Supplemental Information

In addition, any items that are of a particular concern to staff or the Commission may be added as additional services.



Green Bay Water Utility **POLICY**

POLICY #:			
POLICY TITLE:	BUDGET		
DEPARTMENT:	BUSINESS OPERATIONS		
WATER COMMISSION APPROVAL DATE:			
EFFECTIVE DATE:			LAST UPDATE:

The Utility will prepare an annual operating budget and five-year capital improvement plan each year. The Commission will adopt a resolution authorizing and approving the annual operating budget. Both budgets are used as short and long term financial plans in conjunction with the Utility's master plan, strategic plan and current rate structure authorized by the Wisconsin Public Service Commission to anticipate the needs for current and subsequent years.

Purpose: To insure that resources are properly applied to short and long range goals.

Scope: The General Manager and Business Manager in conjunction with department managers shall present a budget and five-year capital improvement plan to the Commission for its review, deliberation, amendment and adoption. The budget shall include proposals for all operating and capital funds. Following Commission approval, the adopted budget shall become the official budget for the following year.

The budget and five-year capital improvement plan follows a calendar year. Each year, the budget shall be presented to the Utility Commission in the fall of the current year. Budget deliberation and adoption shall take place no later than the December Commission meeting. The budget shall be developed on an annual basis and shall be presented in a format consistent with the major expense groups as defined by the Wisconsin Public Service Commission Uniform System of Accounts. The budget should also include a summary of budget assumptions, major changes, projected rate of return analysis and a budget resolution authorizing and approving the annual budget.

The capital improvement plan shall include a rolling five-year plan in which the first year's expenditures are included in the annual budget. Years two through five are included for planning purposes.

Total anticipated revenues shall equal or exceed total budgeted expenditures. Revenues may include but are not limited to rate payer fees, capital contributions, grants, interest income and miscellaneous sales. Funding sources for the capital expenditures may include borrowing of funds such as revenue bonds or safe drinking water fund loans.



Green Bay Water Utility

MEMORANDUM

DATE: October 7, 2020

TO: Green Bay Water Commissioners

FROM: Stephanie Rogers, Business Manager

RE: Approval of Audit Firm for 2020-2022 Audit

We joined with the City of Green Bay and Green Bay Transit to solicit request for proposals for financial audit services. The City's Purchasing Manager, Calvin Winters prepared the request for proposal and oversaw the selection process. An audit selection team consisting of Diana Ellenbecker, City Finance Director, Pam Manley, City Assistant Finance Director, Sherry Schuh, City Transit Accountant and myself evaluated and scored each proposal against criteria listed in the request for proposal. We received four proposals from Bakertilly, CliftonLarsonAllen, Kerber Rose and Lauterbach & Amen.

Please see the attached scoring grid that shows each firms score along with the pricing for audits for the next five years.

The request for proposal was for an initial term of three years with the City of Green Bay/Green Bay Water Utility having the option to renew the contract for up to two additional years. The Utility will still receive the same scope of service as in prior audits along with audit firm now preparing the Comprehensive Financial Report (CAFR) instead of the utility preparing internally. This is consistent with the City of Green Bay and Transit scope of services.

Based on the audit selection team recommendation, I am requesting that the Green Bay Water Utility approve Bakertilly as the audit firm to perform the 2020-2022 financial audits for the Green Bay Water Utility. This motion should be contingent on the City of Green Bay City Council and Transit Commission also approving. These governing bodies will be meeting on this in the next couple of weeks.

Financial Audit RFP #3268

RFP Issued August 31st, 2020. Vendor Responses Due September 28th, 2020

Key Scoring Areas	Possible Points	Bakertilly	CliftonLarsonAllen	KerberRose	Lauterbach & Amen
Organizational Capabilities	30	30	25	25	22
Staff Qualifications	30	30	22	24	23
Proposal Requirements	20	20	13	13	11
Price	20	12.38	13.59	15.34	20.00
Total score:	100	92.38	73.59	77.34	76.00

Total 5 Year Cost

\$ 378,300.00	\$	344,550.00	\$	305,375.00	\$	234,150.00
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BAKERTILLY	Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
For City: Estimate of total annual hours:	475	475	475	475	475	2375
For City: Total Price for Audit Services	\$ 52,800.00	\$ 54,400.00	\$ 56,000.00	\$ 57,700.00	\$ 59,400.00	\$ 280,300.00
For Metro: Estimate of total annual hours:	70	70	70	70	70	350
For Metro: Total Price for Audit Services	\$ 7,100.00	\$ 7,300.00	\$ 7,500.00	\$ 7,700.00	\$ 7,900.00	\$ 37,500.00
For Water Utility: Estimate of total annual hours:	90	90	90	90	90	450
For Water Utility: Total Price for Audit Services	\$ 11,400.00	\$ 11,700.00	\$ 12,100.00	\$ 12,500.00	\$ 12,800.00	\$ 60,500.00
Additional Work Rates for Special work						HOURLY RATE
Partners						\$ 320.00
Managers/Supervisory Staff						\$ 195.00
Staff Accountants						\$ 135.00
Clerical/Other						\$ 85.00

CLA	Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
For City: Estimate of total annual hours:	400	400	400	400	400	2000
For City: Total Price for Audit Services	\$ 49,000.00	\$ 49,700.00	\$ 50,400.00	\$ 51,200.00	\$ 52,000.00	\$ 252,300.00
For Metro: Estimate of total annual hours:	80	80	80	80	80	400
For Metro: Total Price for Audit Services	\$ 6,850.00	\$ 6,950.00	\$ 7,050.00	\$ 7,150.00	\$ 7,250.00	\$ 35,250.00

For Water Utility:						
Estimate of total annual hours:	110	110	110	110	110	550
For Water Utility: Total Price for Audit Services	\$ 11,000.00	\$ 11,200.00	\$ 11,400.00	\$ 11,600.00	\$ 11,800.00	\$ 57,000.00
Additional Work Rates for Special work						HOURLY RATE
Partners						\$ 230.00
Managers/Supervisory Staff						\$ 155.00
Staff Accountants						\$ 110.00
Clerical/Other						\$ 80.00

KERBER ROSE	Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
For City:						
Estimate of total annual hours:	300	300	300	300	300	
For City: Total Price for Audit Services	\$ 42,425.00	\$ 43,500.00	\$ 44,500.00	\$ 45,600.00	\$ 46,800.00	\$ 222,825.00
For Metro:						
Estimate of total annual hours:	40	40	40	40	40	
For Metro: Total Price for Audit Services	\$ 6,075.00	\$ 6,250.00	\$ 6,400.00	\$ 6,500.00	\$ 6,700.00	\$ 31,925.00
For Water Utility:						
Estimate of total annual hours:	70	70	70	70	70	
For Water Utility: Total Price for Audit Services	\$ 9,625.00	\$ 9,900.00	\$ 10,100.00	\$ 10,400.00	\$ 10,600.00	\$ 50,625.00
Additional Work Rates for Special work						HOURLY RATE
Partners						\$ 230.00
Managers/Supervisory Staff						\$ 140.00
Staff Accountants						\$ 100.00
Clerical/Other						\$ 75.00

LAUTERBACH & AMEN, LLP	Year 1	Year 2	Year 3	Year 4	Year 5	5 Year Total
For City:						
Estimate of total annual hours:	Approx 280	Approx 280	Approx 280	Approx 280	Approx 280	Approx 1400
For City: Total Price for Audit Services	\$ 30,000.00	\$ 30,900.00	\$ 31,800.00	\$ 32,800.00	\$ 33,800.00	\$ 159,300.00
For Metro:						
Estimate of total annual hours:	Approx 60	Approx 60	Approx 60	Approx 60	Approx 60	Approx 300
For Metro: Total Price for Audit Services	\$ 6,700.00	\$ 6,900.00	\$ 7,100.00	\$ 7,300.00	\$ 7,500.00	\$ 35,500.00

For Water Utility:	Approx 70	Approx 70	Approx 70	Approx 70	Approx 70	Approx 350
Estimate of total annual hours:						
For Water Utility: Total Price for Audit Services	\$ 7,470.00	\$ 7,670.00	\$ 7,870.00	\$ 8,070.00	\$ 8,270.00	\$ 39,350.00
Additional Work Rates for Special work						HOURLY RATE
Partners						\$ 150.00
Managers/Supervisory Staff						\$ 120.00
Staff Accountants						\$ 80.00
Clerical/Other						N/A

GREEN BAY WATER UTILITY

CASH POSITION

August 31, 2020

	12/31/2019	8/31/2020
UNRESTRICTED CURRENT ASSETS		
Cash & Investments - Operation & Maintenance		
Local Govt. Investment Pool	\$ 103,329	\$ 103,799
Associated Bank Checking	5,419,243	4,588,936
Working Cash Funds - Petty Cash	1,700	1,700
Total Cash & Investments - Operation & Maintenance	<u>5,524,272</u>	<u>4,694,435</u>
 Assoc Bank Checking - Private Lead Service Replacement	 <u>69,887</u>	 <u>-</u>
RESTRICTED CURRENT ASSETS		
Cash & Investments - Bond Redemption		
Certificates of Deposit - Bond Redemption	890,000	3,555,000
Associated Bank Money Market Account	43,921	5,535
Total Cash & Investments - Bond Redemption	<u>933,921</u>	<u>3,560,535</u>
RESTRICTED LONG-TERM ASSETS		
Cash & Investments - Debt Reserve		
Associated Trust Money Market	33,020	124,573
Associated Trust Certificates of Deposit	511,149	541,289
Associated Trust Agency	249,950	250,032
Associated Trust Municipal Bonds	5,370,424	5,458,272
Total Cash & Investments - Debt Reserve	<u>6,164,543</u>	<u>6,374,166</u>
 TOTAL CASH POSITION	 <u><u>\$ 12,692,623</u></u>	 <u><u>\$ 14,629,135</u></u>

GREEN BAY WATER UTILITY

BALANCE SHEET

August 31, 2020

	AS OF <u>12/31/2019</u>	AS OF <u>8/31/2020</u>
<u>ASSETS</u>		
Current Assets		
O & M Cash & Investments	\$ 5,524,272	\$ 4,694,435
Lead Service Replacement Cash	69,887	-
Lead Service Replacement Receivable	40	363
Interest Receivable	1,295	2,180
Accounts Receivable	9,747,989	7,541,860
Inventories	498,043	493,650
Prepayments	28,681	862,837
Total Current Assets	<u>15,870,207</u>	<u>13,595,326</u>
Property, Plant & Equipment		
Original Cost	232,799,188	233,444,013
Less: Accumulated Depreciation	<u>(89,325,787)</u>	<u>(92,553,775)</u>
Net Plant	143,473,401	140,890,239
Construction in Progress	105,153	3,367,085
Total Plant & Equipment	<u>143,578,554</u>	<u>144,257,324</u>
Restricted Assets		
Debt Reserve Fund	6,164,543	6,374,166
Bond Redemption Fund	933,921	3,560,535
Accrued Interest	48,671	48,310
Total Restricted Assets	<u>7,147,135</u>	<u>9,983,010</u>
Other Assets		
Unamortized Ashwaubenon Booster	1,511,713	1,424,077
Unamortized Wrightstown Loan/Grant	506,400	485,300
Unamortized Loss on Refunding	909,955	490,756
Net Pension Asset	-	-
Deferred Outflows-Pension	2,471,155	2,471,155
Total Other Assets	<u>5,399,223</u>	<u>4,871,288</u>
TOTAL ASSETS	<u>\$ 171,995,119</u>	<u>\$ 172,706,948</u>

GREEN BAY WATER UTILITY**BALANCE SHEET**

August 31, 2020

Page 2

	AS OF <u>12/31/2019</u>	AS OF <u>8/31/2020</u>
<u>LIABILITIES & FUND EQUITY</u>		
Current Liabilities		
Accounts Payable	\$ 506,804	\$ 48,678
Sewer Billings Payable	5,177,798	3,360,220
Storm Water Billings Payable	2,137,889	1,617,145
Lead Service Replacement Grant	30,571	-
Accrued Vacation & Sick Leave Pay	439,369	439,369
Accrued Taxes	33,613	33,613
Total Current Liabilities	<u>8,326,044</u>	<u>5,499,025</u>
Other Liabilities		
Net Pension Liability	910,735	910,735
Deferred Outflows-Pension	1,262,931	1,262,931
Total Other Liabilities	<u>2,173,666</u>	<u>2,173,666</u>
Payable from Restricted Assets		
Current Portion of Long-Term Debt	3,705,000	3,705,000
Accrued Interest	450,683	489,868
Total Restricted Payables	<u>4,155,683</u>	<u>4,194,868</u>
Long-Term Debt - Net of Premiums & Discounts	<u>44,743,445</u>	<u>44,282,808</u>
TOTAL LIABILITIES	<u>59,398,838</u>	<u>56,150,367</u>
<u>FUND EQUITY</u>		
Contributed Capital		
City of Green Bay	<u>736,907</u>	<u>736,907</u>
Earned Surplus		
Restricted	2,991,452	5,788,143
Unrestricted	108,867,922	110,031,531
Total Earned Surplus	<u>111,859,374</u>	<u>115,819,674</u>
TOTAL FUND EQUITY	<u>112,596,281</u>	<u>116,556,581</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 171,995,119</u>	<u>\$ 172,706,948</u>

GREEN BAY WATER UTILITY
INCOME SUMMARY
August 31, 2020

	2020 BUDGET	BUDGET THRU AUGUST	ACTUAL AS OF 8/31/2020	TOTAL BUDGET REMAINING VARIANCE
TOTAL OPERATING REVENUES	\$ 23,647,750	\$ 15,765,167	\$ 14,453,866	\$ (9,193,884)
OPERATING EXPENSES				
Pumping	2,970,879	1,980,586	651,730	2,319,149
Water Treatment	1,964,040	1,309,360	825,829	1,138,211
Transmission & Distribution	3,096,765	2,064,510	1,407,345	1,689,420
Customer Accounts	892,781	595,187	550,355	342,426
Administrative & General	11,170,080	7,446,720	6,588,762	4,581,318
Total Operating Expenses	<u>20,094,545</u>	<u>13,396,363</u>	<u>10,024,021</u>	<u>10,070,524</u>
Operating Profit (Loss)	3,553,205	2,368,803	4,429,845	876,640
Interest & Miscellaneous Income	1,486,011	990,674	470,833	(1,015,178)
Interest Expense	<u>1,467,721</u>	<u>978,481</u>	<u>940,379</u>	<u>527,342</u>
NET INCOME (LOSS)	<u>\$ 3,571,495</u>	<u>\$ 2,380,997</u>	<u>\$ 3,960,300</u>	<u>\$ 388,805</u>

GREEN BAY WATER UTILITY
INCOME & EXPENSE COMPARISON
BUDGET TO ACTUAL
August 31, 2020

	BUDGET THRU AUGUST	ACTUAL AS OF 8/31/2020	DOLLAR VARIANCE	PERCENT VARIANCE
OPERATING REVENUES				
Residential & Apartment	\$ 4,847,500	\$ 4,546,693	\$ (300,807)	-6.2%
Commercial & Restaurant	2,572,500	2,323,910	(248,590)	-9.7%
Industrial	3,664,500	3,255,576	(408,924)	-11.2%
Municipal	297,500	208,908	(88,592)	-29.8%
Sales to General Customers	11,382,000	10,335,087	(1,046,913)	-9.2%
Sales for Resale - Ashwaubenon	2,072,000	1,904,887	(167,113)	-8.1%
Sales for Resale - Scott	56,000	62,185	6,185	11.0%
Sales For Resale - Hobart	206,500	219,674	13,174	6.4%
Sales for Resale - Wrightstown	112,000	118,097	6,097	5.4%
Public Fire Protection	924,000	876,135	(47,865)	-5.2%
Private Fire Protection	96,000	72,389	(23,611)	-24.6%
Sewer & Stormwater Portion of Expenses	823,333	850,000	26,667	3.2%
Penalties	93,333	15,413	(77,920)	-83.5%
TOTAL OPERATING REVENUES	15,765,167	14,453,866	(1,311,300)	-8.3%
OPERATING EXPENSES				
<u>PUMPING EXPENSE</u>				
Purchased Water (602)	2,733	3,079	(346)	-12.6%
Maint of Intakes (613)	10,000	-	10,000	100.0%
Maint of Supply Mains (616)	1,095,037	10,362	1,084,675	99.1%
Pumping Operation Supervision (620)	21,054	30,788	(9,734)	-46.2%
Power Purchased for Pumping (623)	504,560	342,518	162,042	32.1%
Pumping Labor & Expense (624)	56,890	37,186	19,704	34.6%
Miscellaneous Pumping Expense (626)	47,029	48,840	(1,811)	-3.9%
Pumping Maintenance Supervision (630)	57,308	40,856	16,452	28.7%
Maintenance of Pumping Structures (631)	74,964	77,886	(2,922)	-3.9%
Maintenance of Power Prod Equip (632)	5,800	735	5,065	87.3%
Maintenance of Pumping Equipment (633)	105,211	59,479	45,731	43.5%
TOTAL PUMPING EXPENSE	1,980,586	651,730	1,328,856	67.1%
<u>WATER TREATMENT EXPENSE</u>				
Treatment Operations Supervision (640)	51,168	46,812	4,356	8.5%
Chemicals (641)	201,800	179,597	22,203	11.0%
Treatment Operations (642)	421,206	341,861	79,345	18.8%
Miscellaneous Water Treatment (643)	78,047	86,069	(8,023)	-10.3%
Treatment Maintenance Supervision (650)	17,056	19,007	(1,951)	-11.4%
Maint of Treatment Structures (651)	31,305	21,058	10,248	32.7%
Maint of Treatment Equipment (652)	508,778	131,426	377,352	74.2%
TOTAL WATER TREATMENT EXPENSE	1,309,360	825,829	483,531	36.9%
<u>TRANSMISSION & DISTRIBUTION EXPENSE</u>				
Stores Expense (163)	-	32,022	(32,022)	XXX
Unallocated Vehicle & Equip Expense (184)	-	(250,821)	250,821	XXX
Distribution Operation Supervision (660)	135,733	141,819	(6,086)	-4.5%
Transmission & Distribution Line Expense (662)	252,220	245,036	7,184	2.8%
Meter Expense (663)	104,674	97,119	7,555	7.2%
Customer Installation Expense (664)	62,861	44,521	18,341	29.2%
Miscellaneous Distribution Expense (665)	162,017	142,651	19,366	12.0%
Maintenance of Reservoirs & Standpipes (672)	16,548	20,230	(3,682)	-22.3%
Maintenance of Mains (673)	907,953	613,854	294,099	32.4%
Maintenance of Services (675)	238,527	196,046	42,481	17.8%
Maintenance of Meters (676)	60,581	75,337	(14,755)	-24.4%
Maintenance of Hydrants (677)	123,395	49,531	73,864	59.9%
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	2,064,510	1,407,345	657,165	31.8%
<u>CUSTOMER ACCOUNTS EXPENSE</u>				
Meter Reading Expense (902)	20,365	23,597	(3,232)	-15.9%
Customer Records & Collection Expense (903)	567,489	524,361	43,128	7.6%
Uncollectible Accounts (904)	2,667	1,510	1,157	43.4%
Conservation/Educational Expense (906)	4,667	887	3,779	81.0%
TOTAL CUSTOMER ACCOUNTS EXPENSE	595,187	550,355	44,832	7.5%

GREEN BAY WATER UTILITY
INCOME & EXPENSE COMPARISON
BUDGET TO ACTUAL
August 31, 2020

	BUDGET THRU AUGUST	ACTUAL AS OF 8/31/2020	DOLLAR VARIANCE	PERCENT VARIANCE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>				
Depreciation Expense (403 & 426)	\$ 3,594,289	\$ 3,037,408	\$556,881	15.5%
Amortization of Non-Utility Plant (405)	87,635	87,636	(0)	0.0%
Taxes (408)	1,825,812	1,828,388	(2,576)	-0.1%
Administrative & General Salaries (920)	467,458	438,001	29,457	6.3%
Office Supplies & Expense (921)	58,000	49,183	8,817	15.2%
Outside Services Employed (923)	311,953	120,598	191,356	61.3%
Property Insurance (924)	41,067	59,167	(18,100)	-44.1%
Injuries & Damages (925)	37,333	29,565	7,768	20.8%
Employee Pension & Benefits (926)	855,808	797,736	58,072	6.8%
Regulatory Commission Expense (928)	6,667	7,679	(1,013)	-15.2%
Miscellaneous General Expense (930)	63,773	64,627	(854)	-1.3%
Maintenance of General Plant (932)	96,924	68,774	28,150	29.0%
TOTAL ADMINISTRATIVE & GENERAL EXPENSE	7,446,720	6,588,762	857,958	11.5%
 TOTAL OPERATING EXPENSES	 13,396,363	 10,024,021	 3,372,342	 25.2%
 OPERATING PROFIT	 2,368,803	 4,429,845	 2,061,042	 87.0%
 <u>MISCELLANEOUS INCOME & (EXPENSE)</u>				
Interest Income-Operating Accounts (419)	56,667	30,158	(26,508)	-46.8%
Interest Income-Debt Accounts (419)	164,667	236,924	72,257	43.9%
Misc Income/Contributed Capital (421)	483,333	213,322	(270,011)	-55.9%
Other Income (415, 416, 471, 472, 474)	286,007	186,497	(99,510)	-34.8%
Covid - 19 expenses (880's)	-	(196,068)	(196,068)	XXX
TOTAL MISC INCOME & (EXPENSE)	990,674	470,833	(519,841)	-52.5%
 INTEREST EXPENSE (427, 428, 429)	 978,481	 940,379	 38,102	 3.9%
 NET INCOME (LOSS)	 \$ 2,380,997	 \$ 3,960,300	 \$ 1,579,303	 66.3%