# AGENDA OF THE WATER COMMISSION

## MONDAY, JUNE 14, 2021, 8:30 AM
## GREEN BAY WATER UTILITY
## In Person at City Hall, Room 207 (Limited Seating)
## Virtual Attendance also available via Zoom

### A. Roll Call

### B. Approval of the Agenda

### C. Approval of Minutes

1. Approval of Commission Meeting Minutes of May 10, 2021

### D. Regular Business

1. Introduction of Communications Summer Intern
2. 2020 Comprehensive Annual Financial Report
3. New Utility Logo
4. Second Amendment to Green Bay Water Utility Tower/Land Lease Agreement
5. Financials - April 2021

### E. Informational

1. Building Remodel Update
2. General Manager Update

### F. Adjournment

1. Motion to Adjourn

### G. Zoom Information

1. Join Zoom Meeting

   https://zoom.us/j/98284055918?pwd=eHBxaWkvN1J2a3N0RERUWkRsNjVkUT09

   Meeting ID: 982 8405 5918
   Passcode: 385002

   One tap mobile
   +13126266799,,98284055918#,,,,*385002# US (Chicago)
   +19292056099,,98284055918#,,,,*385002# US (New York)
   Dial by your location
   +1 312 626 6799 US (Chicago)
   +1 929 205 6099 US (New York)
   +1 301 715 8592 US (Washington DC)
   +1 346 248 7799 US (Houston)
   +1 669 900 6833 US (San Jose)
   +1 253 215 8782 US (Tacoma)

   Meeting ID: 982 8405 5918
   Passcode: 385002

   Find your local number: https://zoom.us/u/afEVof5c6

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.

# MINUTES OF THE WATER COMMISSION

## MONDAY, MAY 10, 2021, 8:30 AM
## GREEN BAY WATER UTILITY
## 631 S Adams St

### A. ROLL CALL

Commissioners: John Heugel, Jamie Wall, Doug Martin, Kathryn Hasselblad-Pascale, Tom Karman, Elizabeth Wheat, Jacque Boyle, Kathy Lefebvre
Other: Attorney William Vande Castle
Utility Staff: Nancy Quirk, Jessica Cortes, Stephanie Rogers, Russ Hardwick, Brian Powell, Kristin Romanowicz

### B. APPROVAL OF THE AGENDA

Motion by Wall, second by Martin to approve agenda as presented. Passed unanimously.

### C. APPROVAL OF MINUTES

1. Approval of Commission Meeting Minutes of April 12, 2021

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

### D. REGULAR BUSINESS

1. Approval of Hours of Work Policy

Motion by Hasselblad-Pascale, second by Martin to approve Hours of Work Policy as presented. Adoption of ratified policy passed unanimously.

2. Financial Report - March 2021

Business Manager Rogers reviewed financial reports from March 2021. Financials are within expectations. No substantive issue of concern was identified. Motion by Karman, second by Wall to receive financials and place on file. Passed unanimously.

## E. INFORMATIONAL

1. General Manager Update

1. Building Update - Kristin Romanowicz gave a construction status of the building project.
2. Lead and Copper Regulatory Sampling Results - Russ Hardwick stated that all 100 samples were in compliance and we do not have to do samples again until 2022.
3. Private Galvanized Service Replacement Safe Drinking Water Loan Program Financing Update
4. Private Galvanized Inventory Progress - Brian Powell noted we are developing a program to check 679 private water services that were installed prior to 1945. These private water services could potentially be galvanized services that were once hooked to lead.
5. Tyler Munis Accounting Software Implementation Progress - Stephanie Rogers noted that they are working on setting up the data for the new accounting software for Tyler Munis.
6. AWWA Fly-In Update. Virtual meetings were held with Wisconsin representative offices in Washington, DC and were conducted from April 19 through April 29th.
7. Policies and Procedures Project Update - Nancy Quirk is continuing to work with Supervisors and Managers on developing Policies and Procedures for the Utility.
8. Human Resource Update:
    a. Distribution crew resignations
    b. Communication Intern
    c. Operations Summer Helper
9. Presentation on Wednesday, May 12 for National League of Cities on Lead Replacement.
10. Appointment of Andrea Hay to the Public Affairs Council of AWWA. Andrea's term is starting after the June 2021 annual conference and runs for three years.

OTHER DISCUSSION:

1. COVID-19 vaccinations: Discussion regarding vaccine and employee compliance.
2. Due to recent news reports of cyber attack/ransomware on a gas pipeline, the Utility continues to monitor and prepare for a potential cyber threat.

## F. ADJOURNMENT

1. Motion to Adjourn

Motion to adjourn by Martin, second by Hasselblad-Pascale. Motion passed unanimously.

## G. ZOOM INFORMATION

1.
Join Zoom Meeting

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Find your local number: https://zoom.us/u/afEVof5c6

# COMPREHENSIVE ANNUAL

# FINANCIAL REPORT

INCLUDING AUDITORS' REPORT

FOR THE FISCAL YEARS ENDED

DECEMBER 31, 2020 AND 2019

# GREEN BAY WATER UTILITY

A Departmental Unit of the City of

Green Bay, Wisconsin

# GREEN BAY WATER UTILITY

# A DEPARTMENTAL UNIT OF THE CITY OF

# GREEN BAY, WISCONSIN

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

# YEARS ENDED DECEMBER 31, 2020 AND 2019


Prepared by:

Stephanie R. Rogers, CPA - Business Manager

Karen F. Smits - Accountant

Green Bay Water Utility


MISSION STATEMENT

THE MISSION OF THE GREEN BAY WATER UTILITY IS
TO PROVIDE A RELIABLE, HIGH-QUALITY DRINKING WATER SUPPLY WITH
EXCEPTIONAL CUSTOMER SERVICE AND VALUE.

# Water Utility

# City of Green Bay, Wisconsin

## Comprehensive Annual Financial Report

December 31, 2020

**TABLE OF CONTENTS**

# Water Utility

# City of Green Bay, Wisconsin

## Comprehensive Annual Financial Report

December 31, 2020

**STATISTICAL SECTION (continued)**



**COMPLIANCE SECTION**

# INTRODUCTORY SECTION

Green Bay Water Utility
631 S. Adams St. – P.O. Box 1210
Green Bay, WI 54305-1210
920-448-3480
FAX 920-448-3486
www.gbwater.org

June 1, 2021

A message from the Utility General Manager:

In 2020, we continued our commitment to innovation and technology as we maintain and improve our water utility while keeping our customers' needs at the top of our priority list.

Our mission is to provide a reliable, high quality drinking water supply with exceptional customer service and value. We saw our employees live this mission in 2020 through a major world pandemic. Our safe treated drinking water continued to be delivered to our customers 24/7/365. We supplied safe drinking water to all our customers and ensured that water was available at every fire hydrant at required pressure and flowrate.

Examples of Projects completed in 2020:

- Completed replacing all our lead services, both public and private.
- Completed a third round of high velocity flushing of our distribution system.
- Completed a second round of satellite leak detection and proactively repaired sixty-two leaks in our distribution system.
- Obtained Certification for EPA Requirement of Risk and Resilient study and Emergency Response Plan by designated dates for a large water system.
- Completed creating an updated three-year strategic plan.
- Completed the design of our building addition and modifications.
- Replaced over 19,000 feet of water main.
- Completed 2019 annual audit work papers received highest rated opinion on financial statements.
- Finalized rate increase with the PSC for an increase based on financial analysis. Implemented rate case based on PSC authorized rates.
- Researched and assembled COVID eligible cost relating to the CARES grant. Submitted reimbursement requests to the City on a timely basis.
- Implemented e-billing.

We here at the Utility wish to thank the Water Commission, the Mayor, and the members of the Common Council, and all those who contributed to making 2020 a successful year.

Respectfully submitted,

GREEN BAY WATER UTILITY

Nancy A. Quirk

Nancy A. Quirk, P.E.
General Manager

Green Bay Water Utility
631 S. Adams St. – P.O. Box 1210
Green Bay, WI 54305-1210
920-448-3480
FAX 920-448-3486
www.gbwater.org

Letter of Transmittal

June 1, 2021

**To the Board of Waterworks Commissioners and Utility Customers:**

## FORMAL TRANSMITTAL OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT

The Comprehensive Annual Financial Report of the Green Bay Water Utility for the year ended December 31, 2020 is hereby submitted. This report was prepared by the Utility's Business Manager. Responsibility for both the accuracy of the presented data, and the completeness and fairness of the presentation, including all disclosures, rests with the Utility. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position, results of operations, and cash flows of the Utility. All disclosures necessary to enable the reader to gain an understanding of the Utility's financial activities have been included. This letter of transmittal is designed to complement the Management's Discussion and Analysis (MD & A) and should be read in conjunction with it. The Green Bay Water Utility's MD & A can be found immediately following the report of the independent auditors.

The Utility is a departmental unit of the City of Green Bay, Wisconsin, and its financial statements are included in the City's financial statements as an enterprise fund referred to as the Water Utility.

## PROFILE OF THE WATER UTILITY

The Green Bay Water Utility, along with its predecessor (a privately owned company), has been in business for 134 years. The private commercial venture was begun in 1886 by a syndicate of New Englanders and operated under franchises granted by both of the then-existing Green Bay and Fort Howard communities. A listing of the water rates in force as of October 18, 1887 is included in the statistical section of this report. In 1894, the group of Connecticut promoters who established the original company sold out to local investors after having operated the system for about eight years. The original private company began operations with three wells, 12 miles of water mains, a pump house with reservoirs and a 12-inch river-crossing main to the west side of the Fox River to supply the community of Fort Howard. When the company sold eight years later to local investors, it had grown to include 29 miles of mains.

Early records were not required, but a 1909 Railroad Commission report lists the locally owned system as having 43.1 miles of main and 4,002 customers, mostly residential. Industrial and commercial users at this early date generally had their own wells.

In 1910, talk began about a municipal owned department, and a referendum overwhelmingly carried, only to have the efforts die there. The price of $500,000 was rejected by the City Council due to the fact that the amount being considered at that time represented a "staggering" sum. World War I came and went, and the issue resurfaced in 1920. A new referendum was passed, and the system was purchased on November 12, 1920 by the City of Green Bay for $975,000.

Since inception in 1886, Green Bay had boasted about its pure and abundant water, brought up from deep artesian wells. But growth in population and commercial and industrial activities began to show a strain on the supply. In 1930, the average daily per capita consumption was between 40 and 50 gallons; by 1957, this had mushroomed to nearly 200 gallons.

In addition, the water level, which in 1935 was a mere 95 feet below ground surface, had dropped to 350 feet. The natural reservoir of water could not be replenished as fast as city needs were growing.
By 1952, it was evident that some new source had to be found. Deep, pure, dark blue Lake Michigan was

nearby and an attractive source. After meeting with some opposition, work on the $10 million facility began in 1956. In August of 1957, construction was completed, and on August 10, 1957, the “new” water streamed and bubbled to customers. In November of 1964, the City of Green Bay annexed the Town of Preble, which had 3,516 customers. By 1970, there were 23,000 customers, and to date, there are approximately 36,000.

The water is still being drawn from Lake Michigan, 27 miles to the east of Green Bay, just north of the City of Kewaunee. The maximum pumping capacity during that first year was approximately 13 million gallons per day (MGD). Today, thanks to system upgrades, the maximum pumping and treatment capacity has grown to approximately 42 MGD.

The Utility’s retail service area currently is confined to the City’s boundaries. Wholesale service to the Village of Ashwaubenon began in June, 2006, to the Town of Scott in October, 2006, to the Village of Hobart in May, 2011 and to the Village of Wrightstown in June, 2016. Construction and maintenance of all Utility facilities and improvements are the responsibility of the Utility. The Public Service Commission of Wisconsin (PSCW) regulates the Utility’s operations pursuant to Chapter 196 of the Wisconsin State Statutes.

## INFORMATION USEFUL IN ASSESSING THE WATER UTILITY’S FINANCIAL CONDITION

The Utility’s retail service area, which is the City of Green Bay, is the third most populous city in Wisconsin, and has continued to experience substantial growth in population and tax base over the past decades.

The City has become one of the State’s predominant manufacturing areas, with particular emphasis on non-durable goods industries. A listing of the 12 largest water consumers is included in the statistical section of this report.

The City has a current estimated population of 105,599. Since 1960, through annexation and consolidation, the City of Green Bay has grown physically from 15.5 square miles to a present area covering approximately 47 square miles. The City’s population density of approximately 2,247 persons per square mile indicates there is ample land for future growth and development.

The 2020 City of Green Bay Capital Improvement Program (CIP) initiated the replacement of about 3.73 miles of existing distribution water main infrastructure. The City’s Street Resurfacing Program accounted for the 2.03 miles of the water main that was replaced. There was 1.70 miles of water main replacement generated by the City’s Street Reconstruction Program. There was .39 miles of new water main footage added into the distribution system in 2020.

In 2020, the Water Treatment Plant completed the addition of a new lab and started the security upgrade project.

In 2020, the Operation’s section used Satellite Leak Detection to find 64 leaks which were repaired. The Water Utility had a slight increase in the number of main breaks in 2020 as in 2019. Lead removal was at the top of the list in 2020 for the Metering and Distribution Departments. Virtually all the utility-owned and private lead services were replaced. This completed a five-year project in removing all private and public lead services within the City.

### Long-Term Financial Planning

Annually, the Water Utility Commission adopts a non-appropriated operating budget and a five-year capital budget. Both budgets are used as short and long term financial plans in conjunction with the Utility’s ten year master plan to anticipate the needs for the current and subsequent years. Monthly analysis of anticipated rate of return and comparison of budget to actual operating income and expense is performed to control costs and avoid potential deficits.

In 2020, our strategic plan was updated from 2016. The updated plan covers 2021-2023.

### Policies Impacting Financial Statements

The Water Utility Commission adopted an investment policy in 2004. Accordingly, available cash is invested in certificates of deposit, money market accounts, the State investment pool, commercial paper, U.S. Treasury securities, savings accounts and interest-bearing checking accounts. To reduce risk, the Utility’s portfolio is diversified by security type with maximum allowable allocation by instrument and is further restricted by a minimum credit quality rating for each instrument.

### Internal Control

In developing and altering the Utility's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. I believe that the Utility's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

### Independent Audit

The current outstanding bond issues require an annual audit by independent certified public accountants. The Utility has retained Baker Tilly Certified Public Accountants, to perform an audit of the Utility's financial records. The Independent Auditors' Report on Financial Statements is included in the financial section of this report. The unmodified opinion expressed by the auditor on the Utility's financial statements, is an assertion that there have been no significant exceptions as to the accounting principles reflected in the financial statements, the consistency of application of accounting principles, and the adequacy of information disclosures in the financial statements. The Independent Auditors' Report on Internal Control over Financial Reporting, and on Compliance and Other Matters is included in the compliance section of this report.

### Management's Discussion and Analysis

The Governmental Accounting Standards Board adopted standards which require a management discussion and analysis to be part of the basic annual audited financial statements. For Management's Discussion and Analysis for the year ended December 31, 2020, please refer to the financial section in this report.

## AWARDS AND ACKNOWLEDGEMENTS

### Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Utility for its comprehensive annual financial report for the fiscal year ended December 31, 2019. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such comprehensive annual financial reports must satisfy both generally accepted accounting principles and applicable legal requirements. A certificate of Achievement is valid for a period of one year only.

The Utility's Certificate of Achievement for Excellence in Financial Reporting for the year ended December 31, 2019 was the twenty-sixth consecutive GFOA Certificate of Achievement received. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

### Acknowledgements

Preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire office staff of the Utility. Appreciation also is extended to all Utility department managers, employees and the Utility's independent auditors who contributed to its contents. Further appreciation is extended to the Water Utility Commissioners for their interest and support in planning and conducting the financial operations of the Utility in a responsible and progressive manner.

Respectfully submitted,

*Stephanie R. Rogers*

Stephanie R. Rogers, CPA
Business Manager

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Green Bay Water Utility**
**Wisconsin**

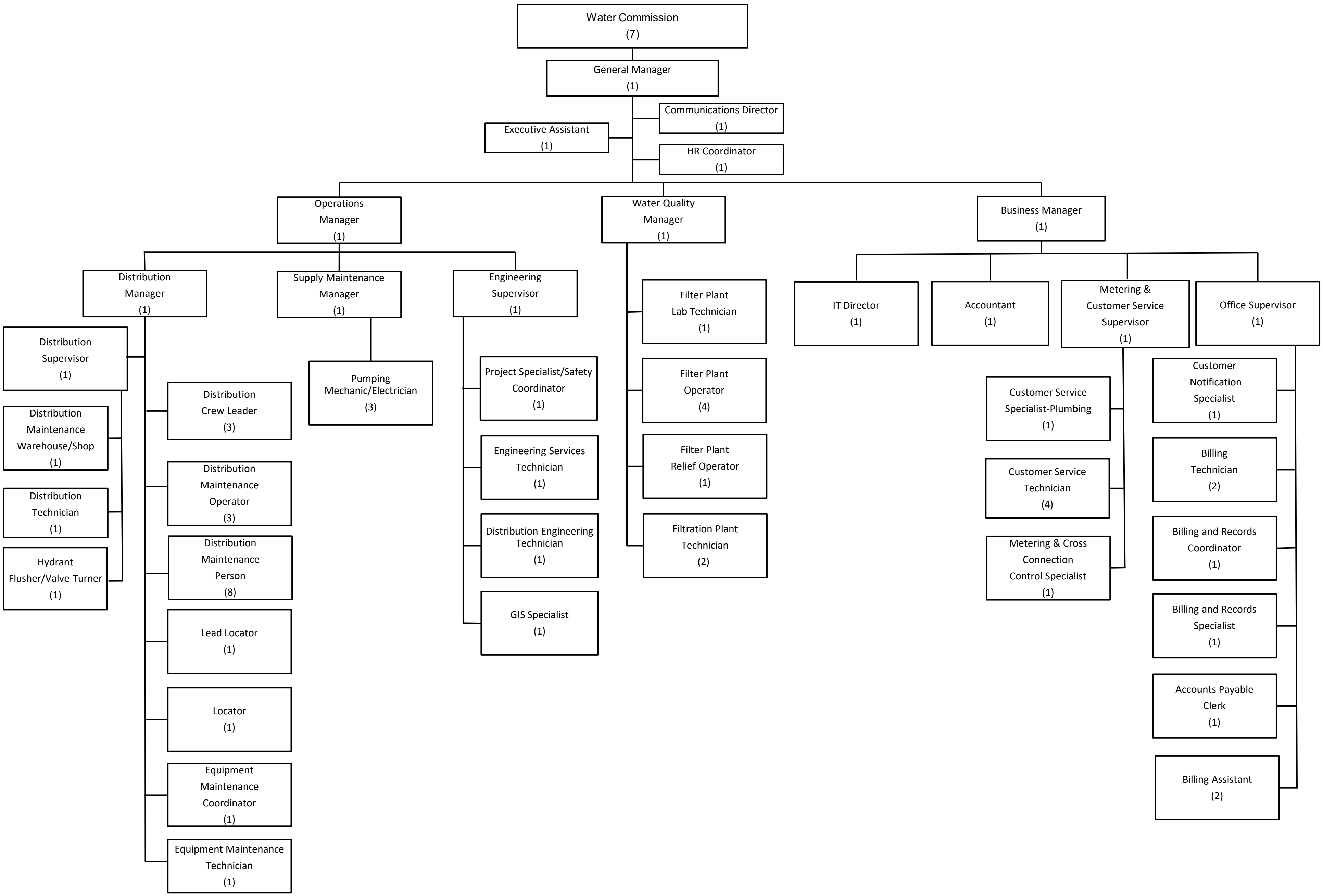
For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN
## TABLE OF ORGANIZATION



## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

### LIST OF PRINCIPAL OFFICIALS

| BOARD OF WATERWORKS COMMISSIONERS | | | |
|---|---|---|---|
| | | Years of Service | Term Expires |
| President | James F. Blumreich | 17 | 2026 |
| Vice President | Kathryn Hasselblad-Pascale | 17 | 2024 |
| Secretary | Douglas J. Martin | 8 | 2025 |
| Commissioner | John C. Heugel | 8 | 2027 |
| Commissioner | Joe Moore | 2 | 2020 |
| Commissioner | Jamie Wall | 1 | 2026 |
| Commissioner | Elizabeth Wheat | <1 | 2022 |

**COUNCIL REPRESENTATIVE**
Alderman Kathy LeFebvre

**LEGAL REPRESENTATIVE**
William J. Vande Castle

| UTILITY MANAGEMENT STAFF | | | |
|---|---|---|---|
| | | Years in This Position | Years Employed by Utility |
| General Manager | Nancy A. Quirk, P.E. | 8 | 8 |
| Business Manager | Stephanie R. Rogers, CPA | 3 | 3 |
| Operations Manager | Brian K. Powell, P.E. | 2 | 18 |
| Supply Maintenance Manager | Thomas P. Landwehr | 19 | 20 |
| Water Quality Manager | Russell A. Hardwick | 20 | 25 |
| Distribution Maintenance Manager | Jason D. Maes | 4 | 26 |
| Engineering Supervisor | Kristin Romanowicz, P.E. | 3 | 3 |
| Communications Director | Andrea D. Hay | 2 | 2 |
| Office Supervisor | Kim Couillard | 3 | 23 |
| Metering and Customer Service Supervisor | Steve Koss | 2 | 25 |
| IT Director | Kevin J. Brunner | 21 | 21 |

**CERTIFIED PUBLIC ACCOUNTANTS**
Baker Tilly US, LLP

**BOND COUNCIL**
Foley & Lardner, Madison, Wisconsin

**FINANCIAL CONSULTANTS**
Robert W. Baird & Co., Inc., Milwaukee, Wisconsin

# FINANCIAL SECTION

# Independent Auditors' Report

To the Board of Commissioners of
Green Bay Water Utility Commission

**Report on the Financial Statements**

We have audited the accompanying financial statements of Green Bay Water Utility, an enterprise fund of the City of Green Bay, Wisconsin, as of and for the year ended December 31, 2020, and the related notes to the financial statements, as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Green Bay Water Utility's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Green Bay Water Utility's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Green Bay Water Utility as of December 31, 2020, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### *Emphasis of Matters*

As discussed in Note 1, the financial statements present only the Green Bay Water Utility enterprise fund and do not purport to, and do not, present fairly the financial position of the City of Green Bay, Wisconsin, as of December 31, 2020 and the respective changes in financial position, or cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### *Prior Period Financial Statements*

The financial statements of the Green Bay Water Utility, as of and for the year ended December 31, 2019, prior to restatement, were audited by other auditors whose reported dated June 23, 2020, expressed an unmodified opinion.

As part of the audit of the December 31, 2020 financial statements, we also audited the adjustment described in Note 3.B that was applied to restate the 2019 financial statements. In our opinion, such adjustment is appropriate and has been properly applied. We were not engaged to audit, review, or apply any procedures to the 2019 financial statements of the Green Bay Water Utility other than with respect to the adjustment and, accordingly, we do not express an opinion or any other form of assurance on the 2019 financial statements as a whole.

### *Other Matters*

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information as listed in the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the financial statements as a whole.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The introductory section and statistical information as identified in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion or provide any assurance on it.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards,* we have issued our report dated June 1, 2021 on our consideration of Green Bay Water Utility's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Green Bay Water Utility's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Green Bay Water Utility's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Madison, Wisconsin
June 1, 2021

As management of the Green Bay Water Utility, we offer readers of the financial statements this narrative overview and analysis of the financial activities for the year ended December 31, 2020.

## FUND STRUCTURE

The Water Utility is a business type activity. As such, it records its transactions based on the flow of economic resources.

## FINANCIAL OPERATIONS SUMMARY

Total operating and non-operating revenues (including capital contributions) were $25.89 million in 2020 and expenses were $19.41 million. The Utility's net position increased by $6.25 million in 2020 to $116.4 million. The $6.9 million of unrestricted net position has been set aside to mitigate against the possibility of future water rate increases. Restricted net position and net position invested in property, plant and equipment were $8 million and $101.5 million, respectively.

## COMPARISON TO PRIOR FISCAL YEARS

Water sales for 2020 were 5.99 billion gallons compared to 5.95 billion gallons in 2019 and 6.14 billion gallons in 2018. No major customers were added or removed in 2020 or 2019.

Interest income decreased in 2020. The average yield for 2020 was 2.35% compared to 3.19% for 2019 and 2.83% for 2018. The average investment balance increased to $6.8 million in 2020 from $6.3 million in 2019. The average investment balance was $5.9 million in 2018.

Utility operating expenses decreased in 2020 compared to 2019. The Utility added $7.21 million in capital assets in 2020. Primarily, these capital assets consisted of water distribution mains, services, hydrants, and meters. Utility operating expenses increased slightly in 2019 compared to 2018. The Utility added $6.97 million in capital assets in 2019. Primarily, these capital assets consisted of water supply and distribution mains, services, hydrants, and meters.

The bond interest expense decreased in 2020 compared to 2019 due to the decrease in interest costs since the 2006 were refinanced during 2019. The increase in bond interest expense in 2019 compared to 2018 was due to the refinancing cost of the refinanced 2006 bonds.

The net position of the Utility increased by $6.25 million in 2020. Overall, the net position of the Utility increased by $4.95 million in 2019.

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN
## Management's Discussion and Analysis (Unaudited)
## December 31, 2020

| Revenues and Expenses Year-to-Year Comparison | Year Ending Dec. 31, 2020 | Year Ending Dec. 31, 2019 (Restated) | Increase (Decrease) | % Change |
|---|---|---|---|---|
| **Operating Revenues:** | | | | |
| Operating revenue: | | | | |
| Residential | $7,663,060 | $7,013,327 | $649,733 | 9.26% |
| Commercial | 3,597,822 | 3,677,571 | (79,749) | -2.17% |
| Industrial | 5,450,345 | 5,219,982 | 230,363 | 4.41% |
| Wholesale | 3,894,966 | 3,434,908 | 460,058 | 13.39% |
| Public fire protection | 1,364,722 | 1,340,187 | 24,535 | 1.83% |
| All other | 2,154,583 | 2,128,114 | 26,469 | 1.24% |
| Total operating revenue | 24,125,498 | 22,814,089 | 1,311,409 | 5.75% |
| **Operating Expenses:** | | | | |
| Operating expenses | 15,388,167 | 15,607,850 | (219,683) | -1.41% |
| Operating Income | 8,737,331 | 7,206,239 | 1,531,092 | 21.25% |
| **Nonoperating Revenues and Expenses:** | | | | |
| Interest income | 319,661 | 607,969 | (288,308) | -47.42% |
| Grant revenue | 205,400 | - | 205,400 | 100.00% |
| All other revenues | 216,220 | 177,538 | 38,682 | 21.79% |
| Interest expense | (1,472,722) | (1,970,057) | 497,335 | -25.24% |
| Amortization | 199,657 | (1,958) | 201,615 | -10296.99% |
| Excess before contributions | 8,205,547 | 6,019,731 | 2,185,816 | 36.31% |
| Capital Contributions | 591,178 | 1,325,622 | (734,444) | -55.40% |
| Transfers out - tax equivalent | (2,545,829) | (2,477,790) | (68,039) | 2.75% |
| Change in net position | 6,250,896 | 4,867,563 | 1,383,333 | 28.42% |
| Net position – beginning of year | 110,118,491 | 107,645,900 | 2,472,591 | 2.30% |
| Adjustment to net position | - | (2,394,972) | 2,394,972 | -100.00% |
| Net position – end of year | $116,369,387 | $110,118,491 | $6,250,896 | 5.68% |

| Revenues and Expenses Year-to-Year Comparison | Year Ending Dec. 31, 2019 (Restated) | Year Ending Dec. 31, 2018 | Increase (Decrease) | % Change |
|---|---|---|---|---|
| **Operating Revenues:** | | | | |
| Operating revenue: | | | | |
| Residential | $7,013,327 | $6,414,239 | $599,088 | 9.34% |
| Commercial | 3,677,571 | 3,403,825 | 273,746 | 8.04% |
| Industrial | 5,219,982 | 4,820,093 | 399,889 | 8.30% |
| Wholesale | 3,434,908 | 3,251,388 | 183,520 | 5.64% |
| Public fire protection | 1,340,187 | 1,621,169 | (280,982) | -17.33% |
| All other | 2,128,114 | 2,160,562 | (32,448) | -1.50% |
| Total operating revenue | 22,814,089 | 21,671,276 | 1,142,813 | 5.27% |
| **Operating Expenses:** | | | | |
| Operating expenses | 15,607,850 | 16,997,219 | (1,389,369) | -8.17% |
| Operating Income | 7,206,239 | 4,674,057 | 2,532,182 | 54.18% |
| **Nonoperating Revenues and Expenses:** | | | | |
| Interest income | 607,969 | 275,633 | 332,336 | 120.57% |
| All other revenues | 177,538 | 144,923 | 32,615 | 22.51% |
| Interest expense | (1,970,057) | (1,693,833) | (276,224) | 16.31% |
| Amortization | (1,958) | (158,203) | 156,245 | -98.76% |
| Excess before contributions | 6,019,731 | 3,242,577 | 2,777,154 | 85.65% |
| Capital Contributions | 1,325,622 | 782,979 | 542,643 | 69.30% |
| Transfers out - tax equivalent | (2,477,790) | - | (2,477,790) | 100.00% |
| Change in net position | 4,867,563 | 4,025,556 | 3,319,797 | 82.47% |
| Net position – beginning of year | 107,645,900 | 101,748,256 | 5,897,644 | 5.80% |
| Adjustment to net position | (2,394,972) | 1,872,088 | (4,267,060) | -227.93% |
| Net position – end of year | $110,118,491 | $107,645,900 | $4,950,381 | 4.60% |

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN
## Management's Discussion and Analysis (Unaudited)
## December 31, 2020

| Summary of Net Position Year-to-Year Comparison | December 31, 2020 | December 31, 2019 (Restated) | Increase (Decrease) |
|---|---|---|---|
| **Assets:** | | | |
| Cash and investments | $13,639,011 | $12,692,623 | $946,388 |
| Receivables | 10,667,618 | 9,748,029 | 919,589 |
| Other assets | 3,343,998 | 2,594,803 | 749,195 |
| Net property, plant and equipment | 145,090,573 | 143,578,554 | 1,512,019 |
| Total Assets | 172,741,200 | 168,614,009 | 4,127,191 |
| **Deferred Outflows of Resources:** | | | |
| Deferred outflows | 2,670,392 | 3,381,110 | (710,718) |
| **Liabilities:** | | | |
| Payables | 8,605,225 | 7,822,491 | 782,734 |
| Accrued interest | 236,698 | 450,683 | (213,985) |
| Accrued taxes | 2,545,829 | 2,477,790 | 68,039 |
| Other liabilities – current | 533,507 | 315,336 | 218,171 |
| Other liabilities – long-term | 220,543 | 188,217 | 32,326 |
| Net pension liability | - | 910,735 | (910,735) |
| Bonds payable – current | 3,775,000 | 3,705,000 | 70,000 |
| Bonds payable – long-term | 40,546,827 | 44,743,445 | (4,196,618) |
| Total Liabilities | 56,463,629 | 60,613,697 | (4,150,068) |
| **Deferred Inflows of Resources:** | | | |
| Deferred inflows related to pension | 2,578,576 | 1,262,931 | 1,315,645 |
| **Net Position:** | | | |
| Net investment in capital assets | 101,456,742 | 96,040,064 | 5,416,678 |
| Restricted for debt retirement | 7,954,214 | 6,697,747 | 1,256,467 |
| Restricted for private service replacement | 1,022 | 39,356 | (38,334) |
| Restricted for net pension asset | 858,420 | - | 858,420 |
| Unrestricted | 6,098,989 | 7,341,324 | (1,242,335) |
| Total Net Position | $116,369,387 | $110,118,491 | $6,250,896 |

| Summary of Net Position Year-to-Year Comparison | December 31, 2019 (Restated) | December 31, 2018 | Increase (Decrease) |
|---|---|---|---|
| **Assets:** | | | |
| Cash and investments | $12,692,623 | $11,811,572 | $881,051 |
| Receivables | 9,748,029 | 9,089,597 | 658,432 |
| Other assets | 2,594,803 | 3,542,295 | (947,492) |
| Net property, plant and equipment | 143,578,554 | 143,016,762 | 561,792 |
| Total Assets | 168,614,009 | 167,460,226 | 1,153,783 |
| **Deferred Outflows of Resources:** | | | |
| Deferred outflows | 3,381,110 | 2,142,710 | 1,238,400 |
| **Liabilities:** | | | |
| Payables | 7,822,491 | 7,884,106 | (61,615) |
| Accrued interest | 450,683 | 263,202 | 187,481 |
| Accrued taxes | 2,477,790 | - | 2,477,790 |
| Other liabilities – current | 315,336 | 410,585 | (95,249) |
| Other liabilities – long-term | 188,217 | 168,112 | 20,105 |
| Net pension liability | 910,735 | - | 910,735 |
| Bonds payable – current | 3,705,000 | 3,560,000 | 145,000 |
| Bonds payable – long-term | 44,743,445 | 48,251,133 | (3,507,688) |
| Total Liabilities | 60,613,697 | 60,537,138 | 76,559 |
| **Deferred Inflows of Resources:** | | | |
| Deferred inflows related to pension | 1,262,931 | 1,419,898 | (156,967) |
| **Net Position:** | | | |
| Net investment in capital assets | 96,040,064 | 91,883,099 | 4,156,965 |
| Restricted for debt retirement | 6,697,747 | 6,529,150 | 168,597 |
| Restricted for lead service replacement | 39,356 | 36,485 | 2,871 |
| Restricted for net pension asset | - | 718,059 | (718,059) |
| Unrestricted | 7,341,324 | 8,479,107 | (1,137,783) |
| Total Net Position | $110,118,491 | $107,645,900 | $2,472,591 |

## CAPITAL ASSETS CHANGES

The Utility's total capital assets increased by $6.36 million in 2020 and $4.71 million in 2019. Of the net 2020 increase, $6.45 million was for new water mains, services, hydrants and meters. Of the 2019 increase, $5.67 million was for new water mains, services, hydrants and meters. Total capital assets in service before depreciation were $239.26 million and $232.90 million as of December 31, 2020 and 2019 respectively. Construction in progress cost was $292,513 as of December 31, 2020 and $105,153 as of December 31, 2019. All capital assets were funded by special assessments, developer contributions, Department of Homeland Security grants and Utility funds. Additional information can be found in Note 2 to the basic financial statements.

| Changes in Capital Assets Year-to-Year Comparison | December 31, 2020 | December 31, 2019 | Increase (Decrease) | % Change |
|---|---|---|---|---|
| **Capital Investment** | | | | |
| Land | $524,689 | $524,689 | $0 | 0.0% |
| Buildings and improvements | 24,501,262 | 24,457,664 | 43,598 | 0.2% |
| Improvements other than buildings | 178,997,636 | 173,194,317 | 5,803,319 | 3.4% |
| Machinery and equipment | 34,944,641 | 34,622,518 | 322,123 | 0.9% |
| Total in-service | 238,968,228 | 232,799,188 | 6,169,040 | 2.6% |
| Construction in progress | 292,513 | 105,153 | 187,360 | |
| Total Capital Assets | $239,260,741 | $232,904,341 | $6,356,400 | 2.7% |

| Changes in Capital Assets Year-to-Year Comparison | December 31, 2019 | December 31, 2018 | Increase (Decrease) | % Change |
|---|---|---|---|---|
| **Capital Investment** | | | | |
| Land | $524,689 | $524,689 | $0 | 0.0% |
| Buildings and improvements | 24,457,664 | 24,551,814 | (94,150) | -0.4% |
| Improvements other than buildings | 173,194,317 | 167,185,922 | 6,008,395 | 3.6% |
| Machinery and equipment | 34,622,518 | 35,888,829 | (1,266,311) | -3.5% |
| Total in-service | 232,799,188 | 228,151,254 | 4,647,934 | 2.0% |
| Construction in progress | 105,153 | 47,639 | 57,514 | |
| Total Capital Assets | $232,904,341 | $228,198,893 | $4,705,448 | 2.1% |

## DEBT ADMINISTRATION

All scheduled bond payments in 2020 and 2019 were made on time. Requirements of the revenue bond ordinances have also been met, in full, as of December 31, 2020 and 2019. In November 2006, the Water Utility issued revenue bonds in the amount of $49,310,000. The proceeds of this issue were used to refund a portion of the outstanding 2004 revenue bonds. In November 2014, the Water Utility issued revenue bonds in the amount of $14,055,000. The proceeds of this issue were used to refund the remaining outstanding portion of the 2004 revenue bonds. In October 2017, revenue refunding bonds were issued in the amount of $15,730,000. The proceeds of this issue were used to refund a portion of the 2006 and 2014 issues. In August 2019, revenue refunding bonds were issued in the amount of $18,705,000 to refund the remaining outstanding portion of the 2006 revenue bonds. The revenue bond debt outstanding was $40.54 million and $44.25 million as of December 31, 2020 and 2019 respectively. In 2014, Moody's Investor Service improved the rating of the Utility's revenue bonds from "Aa3" to "Aa2". Additional information can be found in Note 2 to the basic financial statements.

**Changes in Outstanding Bonded Debt**

| Year-to-Year Comparison | December 31, 2020 | December 31, 2019 | Increase (Decrease) | % Change |
|---|---|---|---|---|
| **Debt Instrument** | | | | |
| 2014 Revenue bond | $9,575,000 | $10,360,000 | ($785,000) | |
| 2017 Revenue bond | 12,260,000 | 15,180,000 | (2,920,000) | |
| 2019 Revenue bond | 18,705,000 | 18,705,000 | - | |
| Total | $40,540,000 | $44,245,000 | ($3,705,000) | -8.4% |

| Year-to-Year Comparison | December 31, 2019 | December 31, 2018 | Increase (Decrease) | % Change |
|---|---|---|---|---|
| **Debt Instrument** | | | | |
| 2006 Revenue bond | - | $24,705,000 | ($24,705,000) | |
| 2014 Revenue bond | 10,360,000 | 11,135,000 | (775,000) | |
| 2017 Revenue bond | 15,180,000 | 15,465,000 | (285,000) | |
| 2019 Revenue bond | 18,705,000 | - | 18,705,000 | |
| Total | $44,245,000 | $51,305,000 | ($7,060,000) | -13.8% |

## INVESTMENT PORTFOLIO

The Utility is required to invest its funds in accordance with Section 66.04(2) of the Wisconsin State Statutes. These statutes authorize numerous types of depository and investment obligations for municipal funds and including those utilized by the Utility. In addition, the Utility has adopted an official investment policy which places additional limits on the amounts that can be invested in any one issuer, the lengths of maturity and the eligible financial institutions based on their credit ratings.

The Utility's cash and investment portfolio totaled $13.64 million as of December 31, 2020, $12.69 million as of December 31, 2019 and $11.88 million as of December 31, 2018. It was earning a weighted average of 2.35% as of December 31, 2020, 3.19% as of December 31, 2019 and 2.83% as of December 31, 2018, based on original purchase price. These utility funds as of December 31, 2020, 2019 and 2018 were invested as follows:

| Cash and Investment Type | Dec. 31, 2020 | Dec. 31, 2019 | Dec. 31, 2018 |
|---|---|---|---|
| Wisconsin Local Government Investment Pool | 0.76% | 0.82% | 0.85% |
| Negotiable certificates of deposit | 10.25% | 11.16% | 11.19% |
| Municipal government bonds | 36.97% | 39.35% | 43.15% |
| Corporate bonds | 4.77% | 1.99% | 2.09% |
| U. S. Treasury | 1.31% | 1.43% | 0.00% |
| Interest-bearing money market, checking & Savings accounts | 45.94% | 45.25% | 42.72% |
| Total | 100.00% | 100.00% | 100.00% |

## OTHER FINANCIAL INFORMATION

Annually, the Water Commission adopts a non-appropriated operating budget and a capital budget. Both budgets are used as financial plans in conjunction with the Utility's master plan to anticipate the needs for the current and subsequent years. The Utility's budgets are not formally integrated into the accounting system; however, a monthly analysis of anticipated rate of return and comparison of budget to actual operating income and expense is performed to control costs and avoid potential deficits.

There are no restrictions, commitments, or other limitations that would significantly affect the availability of fund resources for future use except those disclosed related to revenue bond requirements.

### Contacting the Water Utility's Financial Management

This financial report is designed to provide Green Bay Water Utility's customers, investors, creditors and other interested parties with a general overview of the Water Utility's finances and to demonstrate the Water Utility's accountability of the money it receives. If you have any questions regarding this report or need additional financial information, please contact the Water Utility's Business Manager.

# WATER UTILITY

## City of Green Bay, Wisconsin

Statement of Net Position

December 31, 2020 and 2019

| | Totals | |
|---|---|---|
| | **2020** | **2019 (restated)** |
| **ASSETS** | | |
| **Current assets** | | |
| Unrestricted Current assets | | |
| Cash and investments | $ 6,344,292 | $ 5,524,272 |
| Receivables - Customer accounts | 10,599,998 | 9,747,989 |
| Inventories | 528,064 | 498,043 |
| Prepaid items | 63,710 | 28,681 |
| Total unrestricted current assets | 17,536,064 | 15,798,985 |
| Restricted Current assets | | |
| Bond Redemption Fund | | |
| Cash and investments | 865,000 | 933,921 |
| Accrued interest | 86 | 1,295 |
| Total bond redemption fund | 865,086 | 935,216 |
| Private Service Replacement Fund | | |
| Cash and investments | 1,022 | 69,887 |
| Receivables - Grants | 67,620 | 40 |
| Total private service replacement fund | 68,642 | 69,927 |
| Total restricted current assets | 933,728 | 1,005,143 |
| Total current assets | 18,469,792 | 16,804,128 |
| **Noncurrent assets** | | |
| Restricted assets | | |
| Debt reserve fund | | |
| Cash and investments | 6,428,697 | 6,164,543 |
| Accrued interest | 38,709 | 48,671 |
| Net pension asset | 858,420 | - |
| Total Restricted assets | 7,325,826 | 6,213,214 |
| Other assets | | |
| Construction grant to wholesale customers | 474,750 | 506,400 |
| Non-utility plant (net of amortization) | 1,380,259 | 1,511,713 |
| Total other assets | 1,855,009 | 2,018,113 |
| Capital assets | | |
| Land | 524,689 | 524,689 |
| Building and improvements | 24,501,262 | 24,457,664 |
| Improvements other than buildings | 178,997,636 | 173,194,317 |
| Machinery and equipment | 34,944,641 | 34,622,518 |
| Construction in progress | 292,513 | 105,153 |
| Total capital assets | 239,260,741 | 232,904,341 |
| Less accumulated depreciation | 94,170,168 | 89,325,787 |
| Net capital assets | 145,090,573 | 143,578,554 |
| Total non current assets | 154,271,408 | 151,809,881 |
| **TOTAL ASSETS** | 172,741,200 | 168,614,009 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | |
| Unamortized loss on advance refunding | 687,996 | 909,955 |
| Pension related amounts | 1,982,396 | 2,471,155 |
| Total deferred outflows of resources | 2,670,392 | 3,381,110 |

The notes to the financial statements are an integral part of this statement.

# WATER UTILITY

City of Green Bay, Wisconsin
Statement of Net Position
December 31, 2020 and 2019

| | Totals 2020 | Totals 2019 (restated) |
|---|---|---|
| **LIABILITIES** | | |
| Current liabilities | | |
| Accounts payable | $ 547,940 | $ 506,804 |
| Sewer and storm water collections payable | 8,057,285 | 7,315,687 |
| Accrued payroll | 222,231 | 33,613 |
| Accrued compensated absences | 311,276 | 251,152 |
| Accrued taxes | 2,545,829 | 2,477,790 |
| Payable from restricted assets | | |
| Current portion of long-term debt | 3,775,000 | 3,705,000 |
| Accrued interest | 236,698 | 450,683 |
| Private service replacement advance | - | 30,571 |
| Total current liabilities | 15,696,259 | 14,771,300 |
| Long-term obligations, less current portion | | |
| Revenue bonds, net of premiums/discounts | 40,546,827 | 44,743,445 |
| Compensated absences | 220,543 | 188,217 |
| Net pension liability | - | 910,735 |
| Total long-term liabilities | 40,767,370 | 45,842,397 |
| **TOTAL LIABILITIES** | 56,463,629 | 60,613,697 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Pension related amounts | 2,578,576 | 1,262,931 |
| **NET POSITION** | | |
| Net investment in capital assets | 101,456,742 | 96,040,064 |
| Restricted for debt retirement | 7,095,794 | 6,697,747 |
| Restricted for private service replacement | 68,642 | 39,356 |
| Restricted for net pension asset | 858,420 | - |
| Unrestricted | 6,889,789 | 7,341,324 |
| **TOTAL NET POSITION** | $ 116,369,387 | $ 110,118,491 |

The notes to the financial statements are an integral part of this statement.

# WATER UTILITY

City of Green Bay, Wisconsin

Statement of Revenues, Expenses and Changes in Net Position

For the Years Ended December 31, 2020 and 2019

| | Totals | |
|---|---|---|
| | 2020 | 2019 (restated) |
| **OPERATING REVENUES** | | |
| Charges for services | $ 22,491,019 | $ 21,269,628 |
| Other | 1,634,479 | 1,544,461 |
| Total operating revenues | 24,125,498 | 22,814,089 |
| **OPERATING EXPENSES** | | |
| Operation and maintenance | 10,092,495 | 10,379,148 |
| Depreciation | 5,295,672 | 5,228,702 |
| Total operating expenses | 15,388,167 | 15,607,850 |
| Operating income | 8,737,331 | 7,206,239 |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| Interest income | 319,661 | 607,969 |
| Grant revenue | 205,400 | - |
| Miscellaneous income | 216,220 | 177,538 |
| Interest and fiscal charges | (1,472,722) | (1,970,057) |
| Amortization of debt premium net of discounts | 421,616 | 222,625 |
| Amortization of loss on advance refundings | (221,959) | (224,583) |
| Total nonoperating revenues (expenses) | (531,784) | (1,186,508) |
| Income before contributions and transfers | 8,205,547 | 6,019,731 |
| Capital contributions | 591,178 | 1,325,622 |
| Transfers out - tax equivalent | (2,545,829) | (2,477,790) |
| **Change in net position** | 6,250,896 | 4,867,563 |
| **Net position - January 1** | 110,118,491 | 107,645,900 |
| Adjustment to net position | - | (2,394,972) |
| **Net position - December 31** | $ 116,369,387 | $ 110,118,491 |

The notes to the financial statements are an integral part of this statement.

# WATER UTILITY

City of Green Bay, Wisconsin
Statement of Cash Flows
For the Years Ended December 31, 2020 and 2019

| | Totals 2020 | Totals 2019 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Cash received from customers | $ 23,454,025 | $ 22,333,195 |
| Cash paid for employee wages and benefits | (5,423,025) | (5,148,853) |
| Cash paid to suppliers | (3,201,643) | (4,607,177) |
| Net cash provided by operating activities | 14,829,357 | 12,577,165 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | |
| Paid to city for tax equivalent | (2,424,877) | (2,394,972) |
| Grants received | 205,440 | - |
| Net cash flows provided (used) by noncapital financing activities | (2,219,437) | (2,394,972) |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | |
| Acquisition of capital assets | (6,885,544) | (5,018,486) |
| Advance received (used) for replacement of private services | (30,571) | (26,084) |
| Sale of capital assets | 50,748 | 110,335 |
| Capital contributions received | 262,710 | - |
| Proceeds from long-term debt | - | 18,705,000 |
| Premium on long-term debt issue | - | 3,599,395 |
| Principal paid on long-term debt | (3,705,000) | (25,765,000) |
| Interest paid on long-term debt | (1,686,707) | (1,985,942) |
| Net cash flows provided (used) by capital and related financing activities | (11,994,364) | (10,380,782) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Proceeds from the maturity on investments | 2,753,468 | 6,269,795 |
| Purchase of investments | (2,908,265) | (6,133,000) |
| Interest received | 238,356 | 590,910 |
| Net cash provided (used) by investing activities | 83,559 | 727,705 |
| **Change in cash and cash equivalents** | 699,115 | 529,116 |
| **Cash and cash equivalents - January 1** | 5,567,771 | 5,038,655 |
| **Cash and cash equivalents - December 31** | $ 6,266,886 | $ 5,567,771 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES** | | |
| Operating income | $ 8,737,331 | $ 7,206,239 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities | | |
| Depreciation | 5,061,805 | 4,999,335 |
| Depreciation charged to sewer utility | 233,867 | 229,367 |
| Depreciation allocated to other accounts | 355,573 | 255,981 |
| Amortization of non-utility plant | 131,454 | 131,453 |
| Miscellaneous other income | 216,218 | 177,538 |
| Change in operating assets and liabilities | | |
| Accounts receivables | (887,979) | (658,432) |
| Inventories | (30,021) | 22,152 |
| Prepaid items | (35,029) | (5,178) |
| Accounts payable | 41,136 | (61,615) |
| Accrued liabilities | 969,753 | (49,060) |
| Pension related deferrals and liabilities | 35,249 | 329,385 |
| Net cash provided by operating activities | $ 14,829,357 | $ 12,577,165 |
| Reconciliation of cash and cash equivalents to the statement of net position | | |
| Cash and cash equivalents in current assets | $ 6,240,454 | $ 5,420,943 |
| Cash and cash equivalents in restricted assets | 26,432 | 146,828 |
| Total cash and cash equivalents | $ 6,266,886 | $ 5,567,771 |
| Noncash capital and related financing activities | | |
| Increase in fair value of investments held at year end | $ 92,476 | $ 136,499 |
| Capital assets contributed by municipality | - | 532,619 |
| Capital assets contributed by customers/developers | 328,468 | 150,804 |
| Amortization of premiums, discounts and loss on refundings, net | 199,657 | (1,958) |

The notes to the financial statements are an integral part of this statement.

## NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### A. REPORTING ENTITY

The Utility and the Board of Waterworks Commissioners (the Commission) were created by City of Green Bay (the City) ordinance. The Commission provides nonpartisan management to the Utility pursuant to Chapter 66 of the Wisconsin Statutes. The Commissioners are appointed to seven-year, non-concurrent terms. The Utility encompasses all water supply and transmission operations within the City. The Utility is a department of the City. In compliance with Governmental Accounting Standards Board (GASB) Statement No. 61, the Utility is presented as an enterprise fund in the City's Comprehensive Annual Financial Report (annual report), which is available from the City's Finance Department at 100 North Jefferson Street, Green Bay, Wisconsin.

### B. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The Utility accounts for its operations as an enterprise fund. Enterprise funds are used to account for government operations that are financed and operated in a manner similar to private business with the intent that the costs (expenses, including depreciation) of providing services to the general public be financed primarily through user charges.

The Utility financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Enterprise funds distinguish *operating* revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an Enterprise fund's principal ongoing operations. The principal operating revenues of the Utility are charges to customers for services. Operating expenses include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Utility is regulated by the Public Service Commission of Wisconsin (PSCW) pursuant to Chapter 196 of the Wisconsin Statutes. The PSCW prescribes accounting policies under a uniform system of accounts for municipal water utilities and approves their rates. These accounting practices are in substantial agreement with generally accepted accounting principles as applicable to governmental enterprise funds except for the recording of additional accumulated depreciation on contributed plant received prior to calendar year 2003, recognition of pension and other post-employment benefits (OPEB) expense, and classification of the tax equivalent on the Statement of Changes in Net Position. These PSCW-prescribed accounting practices are not implemented for reporting purposes in this financial report.

## C. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE

### 1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

### 2. Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since the Utility has the right under Wisconsin Statute 66.069 to place delinquent water bills on the tax roll for collection.

### 3. Inventories

Inventories are recorded at cost, which approximates market, using the weighted average method. Inventories consist of expendable supplies held for consumption. The cost is recorded as an expense at the time individual inventory items are consumed rather than when purchased.

### 4. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are accounted for on the consumption method.

### 5. Restricted Assets

Certain proceeds from waterworks revenue bonds and Utility funds set aside for their repayment are classified as restricted on the statement of net position because their use is limited by applicable bond covenants. In addition, certain assets are restricted by external grantors for specific purposes.

Restricted assets have also been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

6. **Capital Assets**

Capital assets are defined by the Utility as assets with an initial, individual costs of $500 or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Estimated lives and depreciation rates are established by the PSCW. The estimated useful lives are as follows:

| Assets | Years |
|---|---|
| Buildings | 31-35 |
| Improvements other than buildings | 18-77 |
| Machinery and equipment | 3-30 |

7. **Sewer and Storm Water Collections**

The Utility performs the billing and collection functions for the City of Green Bay Sanitary Sewer Fund and the City of Green Bay Storm Water Utility. After collection, these funds are remitted to the City. The Utility charges the City for these services at cost plus a return on investment.

8. **Compensated Absences**

It is the Utility's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies. All vacation and sick leave is accrued when incurred. A majority of the compensated absences are recorded as a current liability for these amounts are expected to be used within one year.

9. **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Utility has two items that qualify for reporting in this category. The first is the unamortized loss on refunding resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The second item is related to the Utility's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Utility has one item that qualifies for reporting in this category. The item is related to the Utility's proportionate share of the Wisconsin Retirement System pension plan and is deferred and amortized over the expected remaining service lives of the pension plan participants.

**10. Long-term Obligations**

Long-term debt and other long-term obligations are reported as Utility liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

**11. Pensions**

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**12. Net Position**

Net Position is classified in three components:

- **Net investment in capital assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- **Restricted net position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position.** Net position that is neither classified as restricted nor as net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is the Utility's policy to use restricted resources first, then unrestricted resources as they are needed

### D. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

### E. RECLASSIFICATIONS

Certain amounts in the prior year financial statements have been reclassified to conform to the presentation in the current year financial statements with no change in previously reported net position or changes in net position.

## NOTE 2: DETAILED NOTES ON ALL FUNDS

### A. CASH AND INVESTMENTS

The Utility maintains various restricted and non-restricted cash and investment accounts. Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the Utility's cash and investments totaled $13,639,011 on December 31, 2020 and $12,692,623 on December 31, 2019 as summarized below:

| | 2020 | 2019 |
|---|---|---|
| Petty cash and cash on hand | $ 1,700 | $ 1,700 |
| Deposits with financial institutions | 6,265,186 | 5,566,071 |
| Investments | | |
| Negotiable certificate of deposit | 1,397,617 | 1,401,149 |
| Wisconsin local government investment pool | 103,838 | 103,329 |
| U.S. Treasury | 179,172 | 179,163 |
| Corporate bonds | - | 250,307 |
| State and municipal bonds | 5,041,085 | 4,940,954 |
| Agency securities | 650,413 | 249,950 |
| | $ 13,639,011 | $ 12,692,623 |

Reconciliation to the financial statements:

| | 2020 | 2019 |
|---|---|---|
| Unrestricted current assets | | |
| Cash and investments | $ 6,344,292 | $ 5,524,272 |
| Restricted current assets | | |
| Cash and investments | 866,022 | 1,003,808 |
| Restricted noncurrent assets | | |
| Cash and investments | 6,428,697 | 6,164,543 |
| | $ 13,639,011 | $ 12,692,623 |

**Fair Value Measurements**

The Utility categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The Utility has the following fair value measurements as of December 31, 2020 and December 31, 2019.

- State and local government securities, U.S. Treasuries, corporate bonds and federal agency securities are valued using significant observable inputs (Level 2 inputs) of quoted prices for similar assets in active markets.
- Negotiable certificates of deposit are valued using significant observable inputs (Level 2 inputs) of quoted prices for similar assets in active markets.

Deposits and investments of the Utility are subject to various risks. Presented below is a discussion of the Utility's deposits and investments and the related risks.

**Custodial Credit Risk**

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The Utility does not have an additional custodial credit policy.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of $250,000 for the combined amount of all time and savings deposits and $250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of $250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Deposits with credit unions are insured by the National Credit Union Share Insurance Fund (NCUSIF) in the amount of $250,000 per credit union member. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of $400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2020, $6,056,321 and as of December 31, 2019, $4,949,014 of the Utility's deposits with financial institutions were in excess of federal and state depository insurance limits. All amounts were collateralized with securities held by the pledging financial institution or its trust department or agent but not in the Utility's name.

### Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of the year-end for each investment type.

| Investment Type | Amount | Aa1 | Aa2 | AAA | AA+ to A+ | A to AA- | Exempt from Disclosure Not Rated |
|---|---|---|---|---|---|---|---|
| **December 31, 2020** | | | | | | | |
| State and municipal bonds | $ 5,041,085 | $ - | $ 1,074,931 | $ 320,422 | $ 2,955,494 | $ 690,238 | $ - |
| Agency securities | 650,413 | - | - | 249,865 | 400,548 | - | - |
| U.S. Treasury | 179,172 | - | - | 179,172 | - | - | - |
| Negotiable certificates of deposit | 1,397,617 | - | - | - | 1,397,617 | - | - |
| Wisconsin local government investment pool | 103,838 | - | - | - | - | - | 103,838 |
| Totals | $ 7,372,125 | $ - | $ 1,074,931 | $ 749,459 | $ 4,753,659 | $ 690,238 | $ 103,838 |
| | | | | | | | |
| **December 31, 2019** | | | | | | | |
| State and municipal bonds | $ 4,940,954 | $ 282,058 | $ 3,207,230 | $ - | $ 941,725 | $ 509,941 | $ - |
| Federal Farm Credit Bank | 249,950 | - | - | - | 249,950 | - | - |
| Corporate bonds | 250,307 | - | - | - | 250,307 | - | - |
| U.S. Treasury | 179,163 | - | - | 179,163 | - | - | - |
| Negotiable certificates of deposit | 1,401,149 | - | - | - | 1,401,149 | - | - |
| Wisconsin local government investment pool | 103,329 | - | - | - | - | - | 103,329 |
| Totals | $ 7,124,852 | $ 282,058 | $ 3,207,230 | $ 179,163 | $ 2,843,131 | $ 509,941 | $ 103,329 |

### Concentration of Credit Risk

The investment policy of the Utility limits the amount that can be invested in any one issuer as presented below. This policy does not apply to investments held in the Debt Reserve Fund which are invested in accordance with terms of the 2019 debt financing transaction.

| Investment Type | Limit |
|---|---|
| U.S. treasury note (per issue) | $ 5,000,000 |
| U.S. agency (per issue) | $ 5,000,000 |
| Commercial paper & notes (per issue) | $ 1,000,000 |
| WI local government investment pool | $ 10,000,000 |

Investments in any one issuer (other than U.S. treasury securities, mutual funds and external investment pools) that represent 5% or more of the total Utility investment are as follows:

| Issuer | Investment Type | December 31, 2020 | December 31, 2019 |
|---|---|---|---|
| New York Housing | State municipal bond | $ 1,040,690 | $ 1,000,000 |
| Rhode Island Housing | State municipal bond | - | 785,000 |
| Vermont Housing | State municipal bond | 489,251 | 460,000 |
| Milwaukee Housing | Local municipal bond | 806,867 | 455,000 |
| Chaska Economic Dev. | Local municipal bond | 422,543 | 395,000 |
| Associated Bank, NA | Certificates of deposits | 860,000 | 890,000 |

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

One of the ways that the Utility manages its exposure to interest rate risk is by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. By laddering its portfolio to match scheduled disbursements and by maintaining a prudent balance in an interest-bearing checking account for unexpected draws, the Utility ensures sufficient liquidity to meet its cash flow needs. The Utility's investment policy requires that the portfolio weighted average maturity shall remain below twelve months. This policy does not apply to investments held in the Debt Reserve Fund which are invested in accordance with terms of the 2019 debt financing transaction. The Utility does not have a formal investment policy relating to specific investment-related risk.

Information about the sensitivity of the fair values of the Utility's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Utility's investments by maturity:

| | | Remaining Maturity (in Months) | | | |
|---|---|---|---|---|---|
| Investment Type | Amount | 12 Months or Less | 13 to 24 Months | 25 to 60 Months | More Than 60 Months |
| **December 31, 2020** | | | | | |
| Debt Reserve Fund Investments | | | | | |
| State and municipal bonds | $ 5,041,085 | $ 317,654 | $ 1,505,391 | $ 3,218,040 | $ - |
| Agency securities | 650,413 | - | - | 650,413 | - |
| U.S. Treasury | 179,172 | 179,172 | - | - | - |
| Negotiable certificates of deposit | 537,617 | - | - | 537,617 | - |
| Total Debt Reserve Fund | 6,408,287 | 496,826 | 1,505,391 | 4,406,070 | - |
| Investments other than Debt Reserve | | | | | |
| Wisconsin local government investment pool | 103,838 | 103,838 | - | - | - |
| Negotiable certificates of deposit | 860,000 | 860,000 | - | - | - |
| Total Investments other than Debt Reserve | 963,838 | 963,838 | - | - | - |
| Total Investments | $ 7,372,125 | $ 1,460,664 | $ 1,505,391 | $ 4,406,070 | $ - |
| **December 31, 2019** | | | | | |
| Debt Reserve Fund Investments | | | | | |
| State and municipal bonds | $ 4,940,954 | $ 1,348,605 | $ - | $ 3,592,349 | $ - |
| Agency securities | 249,950 | - | 249,950 | - | - |
| Corporate bonds | 250,307 | - | - | 250,307 | - |
| Negotiable certificates of deposit | 511,149 | - | - | 511,149 | - |
| Total Debt Reserve Fund | 6,131,523 | 1,348,605 | 429,113 | 4,353,805 | - |
| Investments other than Debt Reserve | | | | | |
| Wisconsin local government investment pool | 103,329 | 103,329 | - | - | - |
| Negotiable certificates of deposit | 890,000 | 890,000 | - | - | - |
| Total Investments other than Debt Reserve | 993,329 | 993,329 | - | - | - |
| Total Investments | $ 7,124,852 | $ 2,341,934 | $ 429,113 | $ 4,353,805 | $ - |

### Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

On December 31, 2020 and 2019, the Utility held no investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

### Investments in Wisconsin Local Government Investment Pool

The Utility has investments in the Wisconsin local government investment pool of $103,838 and $103,329 as of December 31, 2020 and 2019 respectively. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2020 and 2019 the fair value of the Utility's share of the LGIP's assets was substantially equal to the carrying value. Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The Utility does not have an additional credit risk policy. The Utility's investment in the Wisconsin local government investment pool is not rated.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Utility does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The investments held by the Wisconsin local government investment pool mature in 12 months or less.

**B. RESTRICTED ASSETS**

The restricted assets consist of cash and investments held in the debt reserve and bond redemption funds along with accrued interest as required by revenue bond ordinances and the private service replacement fund as required by the grant agreement and the net pension asset maintained by the Wisconsin Retirement System.

The debt reserve fund requires a balance equal to the minimum reserve amount as defined in the 2019 and 2006 series revenue bond documents. This minimum amount was $5,592,475 as of December 31, 2020 and 2019. The debt reserve fund account had cash and investments available of $6,428,697 and $6,164,544 at December 31, 2020 and 2019 respectively, which were in compliance with the bond ordinance.

The bond redemption fund accumulates monies to be used to make principal and interest payments as they mature. Transfers are made to this fund on a monthly basis. The bond redemption fund balances at December 31, 2020 and 2019 were $865,000 and $933,921 respectively. The bond redemption fund was also in compliance with bond ordinances. The excess restricted assets over current liabilities payable from restricted assets is shown as restricted for debt retirement and restricted for private service replacement and restricted for net pension asset in the net position section on the statement of net position.

The private service replacement fund assets are required by a grant to be used for the replacement of lead or galvanized service lines. The excess restricted assets over current liabilities payable from restricted assets is shown as restricted for private service replacement in the net position section on the statement of net position.

## C. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020 was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **December 31, 2020** | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | $ 524,689 | $ - | $ - | $ 524,689 |
| Construction in progress | 105,153 | 187,360 | - | 292,513 |
| Total capital assets, not being depreciated | 629,842 | 187,360 | - | 817,202 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 24,457,664 | 43,598 | - | 24,501,262 |
| Machinery and equipment | 34,622,518 | 531,107 | 208,984 | 34,944,641 |
| Improvements other than buildings | 173,194,317 | 6,451,946 | 648,627 | 178,997,636 |
| Subtotals | 232,274,499 | 7,026,651 | 857,611 | 238,443,539 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 16,981,733 | 775,698 | - | 17,757,431 |
| Machinery and equipment | 24,770,312 | 3,391,115 | 208,984 | 27,952,443 |
| Improvements other than buildings | 47,573,742 | 1,535,179 | 648,627 | 48,460,294 |
| Subtotals | 89,325,787 | 5,701,992 | 857,611 | 94,170,168 |
| Total capital assets, being depreciated, net | 142,948,712 | 1,324,659 | - | 144,273,371 |
| Total capital assets, net | $ 143,578,554 | $ 1,512,019 | $ - | $ 145,090,573 |

| | |
|---|---|
| Reconciliation of 2020 increases in accumulated depreciation: | |
| Depreciation expense on schedule of operating expenses | $ 5,295,672 |
| Depreciation allocated to other accounts | 355,573 |
| Total depreciation expense | 5,651,245 |
| Salvage value received on capital assets retired | 50,747 |
| Total additions in accumulated depreciation | $ 5,701,992 |

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **December 31, 2019** | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | $ 524,689 | $ - | $ - | $ 524,689 |
| Construction in progress | 47,639 | 94,936 | 37,422 | 105,153 |
| Total capital assets, not being depreciated | 572,328 | 94,936 | 37,422 | 629,842 |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 24,551,814 | 24,997 | 119,147 | 24,457,664 |
| Machinery and equipment | 35,888,829 | 388,528 | 1,654,839 | 34,622,518 |
| Improvements other than buildings | 167,185,922 | 6,466,349 | 457,954 | 173,194,317 |
| Subtotals | 227,626,565 | 6,879,874 | 2,231,940 | 232,274,499 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 16,324,362 | 776,518 | 119,147 | 16,981,733 |
| Machinery and equipment | 24,092,460 | 1,704,676 | 1,026,824 | 24,770,312 |
| Improvements other than buildings | 44,765,309 | 3,266,386 | 457,953 | 47,573,742 |
| Subtotals | 85,182,131 | 5,747,580 | 1,603,924 | 89,325,787 |
| Total capital assets, being depreciated, net | 142,444,434 | 1,132,294 | 628,016 | 142,948,712 |
| Total capital assets, net | $ 143,016,762 | $ 1,227,230 | $ 665,438 | $ 143,578,554 |

| | |
|---|---|
| Reconciliation of 2019 increases in accumulated depreciation: | |
| Depreciation expense on schedule of operating expenses | $ 5,228,702 |
| Depreciation allocated to other accounts | 255,981 |
| Total depreciation expense | 5,484,683 |
| Salvage value received on capital assets retired | 262,897 |
| Total additions in accumulated depreciation | $ 5,747,580 |

## D. LONG-TERM OBLIGATIONS

The following is a summary of changes in long-term obligations of the Utility for the year ended December 31, 2020 and 2019:

| | Beginning Balance | Issued | Retired | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| **December 31, 2020** | | | | | |
| Revenue bonds | $ 44,245,000 | $ - | $ 3,705,000 | $ 40,540,000 | $ 3,775,000 |
| Debt premium, net of discounts | 4,203,445 | - | 421,618 | 3,781,827 | - |
| Compensated absences | 439,369 | 343,602 | 251,152 | 531,819 | 311,276 |
| Net pension liability | 910,735 | - | 910,735 | - | - |
| Long-term obligations | $ 49,798,549 | $ 343,602 | $ 5,288,505 | $ 44,853,646 | $ 4,086,276 |
| **December 31, 2019** | | | | | |
| Revenue bonds | $ 51,305,000 | $ 18,705,000 | $ 25,765,000 | $ 44,245,000 | $ 3,705,000 |
| Debt premium, net of discount | 506,133 | 3,890,350 | 193,038 | 4,203,445 | - |
| Compensated absences | 490,874 | 522,934 | 574,439 | 439,369 | 251,152 |
| Net pension liability | - | 910,735 | - | 910,735 | - |
| Long-term obligations | $ 52,302,007 | $ 24,029,019 | $ 26,532,477 | $ 49,798,549 | $ 3,956,152 |

### Advance Refunding

During 2006, the Water Utility advance refunded a portion of the revenue bond issue from 2004. The Water Utility issued $49,310,000 of revenue bonds which were used to provide resources to purchase U.S. Government and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds were considered to be defeased and the liability was removed from the enterprise fund. The outstanding revenue bonds defeased at the time of refunding was $45,555,000 and has maturities from 2019 through 2029. At December 31, 2020 and 2019, the outstanding balances of the bonds defeased was $32,515,000 and $34,960,000, respectively.

During 2017, the Water Utility advance refunded a portion of the revenue bond issue from 2006. The Water Utility issued $15,730,000 of revenue bonds which were used to provide resources to purchase U.S. Government and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds were considered to be defeased and the liability was removed from the enterprise fund. The outstanding revenue bonds defeased at the time of refunding was $14,530,000 and have maturities from 2020 through 2024. At December 31, 2020 and 2019, the outstanding balances of the bonds defeased was $11,900,000 and $14,530,000, respectively.

### Current Refunding

During 2019, the Utility currently refunded the remainder of the revenue bond issue from 2006. The Utility issued $18,705,000 of revenue bonds to call the refunded debt. This current refunding was undertaken to reduce total debt service payments over the next ten years by $2,897,023 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of $2,387,120.

### Revenue Bonds

Revenue bonds outstanding on 2020 and 2019 totaled $40,540,000 and $44,245,000 respectfully and were comprised of the following issues:

| | Date of Issue | Final Maturity | Interest Rates | Original Indebtedness | Balance 12/31/20 | Balance 12/31/19 |
|---|---|---|---|---|---|---|
| Revenue Bonds | 10/14/14 | 11/1/29 | 2.00 - 3.50% | $14,055,000 | $ 9,575,000 | $ 10,360,000 |
| Revenue Bonds | 10/17/17 | 11/1/24 | 1.47 - 2.56% | 15,730,000 | 12,260,000 | 15,180,000 |
| Revenue Bonds | 8/5/19 | 11/1/29 | 4.00 - 5.00% | 18,705,000 | 18,705,000 | 18,705,000 |
| Total outstanding general obligation debt | | | | | $40,540,000 | $ 44,245,000 |

Annual principal and interest maturities of the outstanding revenue bonds are detailed below:

| Year Ended December 31, | Principal | Interest | Total |
|---|---|---|---|
| 2021 | $ 3,775,000 | $ 1,420,186 | $ 5,195,186 |
| 2022 | 3,855,000 | 1,336,933 | 5,191,933 |
| 2023 | 3,945,000 | 1,246,088 | 5,191,088 |
| 2024 | 4,045,000 | 1,146,927 | 5,191,927 |
| 2025 | 3,530,000 | 1,039,525 | 4,569,525 |
| 2026 - 2029 | 21,390,000 | 2,512,100 | 23,902,100 |
| | $ 40,540,000 | $ 8,701,759 | $ 49,241,759 |

All Utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid for 2020 and 2019 were $5,391,707 and $5,139,210, respectively. Total customer net revenues as defined for the same periods were $14,376,788 and $12,979,442. Annual principal and interest payments are expected to require 38% of net revenues on average.

## E. PENSION PLAN

### 1. Plan Description

The WRS is a cost-sharing, multiple-employer, defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (annual report), which can be found at http://etf.wi.gov/publications/cafr.htm.

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are 1) final average earnings, 2) years of creditable service, and 3) a formula factor.

Final average earnings are the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

### 2. Post-Retirement Adjustments

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

| Year | Core Fund Adjustment | Variable Fund Adjustment |
|---|---|---|
| 2010 | (1.30)% | 22.0% |
| 2011 | (1.20) | 11.00 |
| 2012 | (7.00) | (7.00) |
| 2013 | (9.60) | 9.00 |
| 2014 | 4.70 | 25.00 |
| 2015 | 2.90 | 2.00 |
| 2016 | 0.50 | (5.00) |
| 2017 | 2.00 | 4.00 |
| 2018 | 2.40 | 17.00 |
| 2019 | 0.00 | (10.00) |

### 3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees and Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

WRS recognized $301,952 and $277,410 in contributions from the Utility for the current and prior reporting periods, respectively.

Contribution rates for the reporting period are:

| | 2020 | | 2019 | |
|---|---|---|---|---|
| Employee Category | Employee | Employer | Employee | Employer |
| General (including teachers, executives & elected officials | 6.55% | 6.55% | 6.70% | 6.70% |
| Protective with Social Security | 6.55% | 10.55% | 6.70% | 10.70% |
| Protective without Social Security | 6.55% | 14.95% | 6.70% | 14.90% |

**4. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2020, the Utility reported a liability (asset) of ($858,420) for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utility's proportion of the net pension asset was based on the Utility's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the Utility's proportion was .0263581%, which was an increase of .0003338% from its proportion measured as of December 31, 2018.

At December 31, 2019, the Utility reported a liability (asset) of $910,735 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Utility's proportion of the net pension liability was based on the Utility's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Utility's proportion was .0260243%, which was an decrease of .0215829% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2020 and 2019, the Utility recognized pension expense of $35,249 and $613,626, respectively.

At December 31, 2020, the Utility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 1,616,335 | $ 792,213 |
| Net differences between projected and actual earnings on pension plan investments | - | 1,779,560 |
| Changes in assumptions | 64,050 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 59 | 6,803 |
| Employer contributions subsequent to the measurement date | 301,952 | - |
| Total | $ 1,982,396 | $ 2,578,576 |

At December 31, 2019, the Utility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 709,323 | $ 1,253,831 |
| Net differences between projected and actual earnings on pension plan investments | 1,330,066 | - |
| Changes in assumptions | 153,517 | - |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 839 | 9,100 |
| Employer contributions subsequent to the measurement date | 277,410 | - |
| Total | $ 2,471,155 | $ 1,262,931 |

The $301,952 reported as deferred outflows related to pension resulting from the Utility's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year ended December 31, | Net Deferred Outflow of Resources |
|---|---|
| 2021 | $ (268,246) |
| 2022 | (198,923) |
| 2023 | 29,481 |
| 2024 | (460,444) |
| Total | $ (898,132) |

## 5. Actuarial Assumptions

The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | 2020 | 2019 |
|---|---|---|
| Actuarial valuation date: | December 31, 2018 | December 31, 2017 |
| Measurement date of net pension liability (asset): | December 31, 2019 | December 31, 2018 |
| Actuarial cost method: | Entry Age Normal | Entry Age Normal |
| Asset valuation method: | Fair Value | Fair Value |
| Long-term expected rate of return: | 7.0% | 7.0% |
| Discount rate: | 7.0% | 7.0% |
| Salary increases: | | |
| Inflation | 3.0% | 3.0% |
| Seniority/Merit | 0.1% - 5.6% | 0.1% - 5.6% |
| Mortality | Wisconsin 2018 Mortality Table | Wisconsin 2018 Mortality Table |
| Post-retirement adjustments* | 1.9% | 1.9% |

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. The total pension liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

**Long-term Expected Return on Plan Assets.** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2020 are summarized in the following table:

| | Current Asset Allocation % | Long-term Expected Nominal Rate of Return % | Long-term Expected Real Rate of Return % |
|---|---|---|---|
| Core Fund Asset Class | | | |
| Global equities | 49% | 8.0% | 5.1% |
| Fixed income | 24.5% | 4.9% | 2.1% |
| Inflation sensitive assets | 15.5% | 4.0% | 1.2% |
| Real estate | 9% | 6.3% | 3.5% |
| Private equity/debt | 8% | 10.6% | 7.6% |
| Multi-asset | 4% | 6.9% | 4.0% |
| Total Core Fund | 110% | 7.5% | 4.6% |
| Variable Fund Asset Class | | | |
| U.S. equities | 70% | 7.5% | 4.6% |
| International equities | 30% | 8.2% | 5.3% |
| Total Variable Fund | 100% | 7.8% | 4.9% |

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

The target allocation and best estimates of arithmetic real rates of return for each major asset class as of December 31, 2019 are summarized in the following table:

| | Current Asset Allocation % | Long-term Expected Nominal Rate of Return % | Long-term Expected Real Rate of Return % |
|---|---|---|---|
| Core Fund Asset Class | | | |
| Global equities | 49% | 8.1% | 5.5% |
| Fixed income | 24.5% | 4.0% | 1.5% |
| Inflation sensitive assets | 15.5% | 3.8% | 1.3% |
| Real estate | 9% | 6.5% | 3.9% |
| Private equity/debt | 8% | 9.4% | 6.7% |
| Multi-asset | 4% | 6.7% | 4.1% |
| Total Core Fund | 110% | 7.3% | 4.7% |
| Variable Fund Asset Class | | | |
| U.S. equities | 70% | 7.6% | 5.0% |
| International equities | 30% | 8.5% | 5.9% |
| Total Variable Fund | 100% | 8.0% | 5.4% |

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

**Single Discount Rate.** A single discount rate of 7.00 percent was used to measure the total pension liability as of December 31, 2020 and December 31, 2019. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent and 3.71 percent, in 2020 and 2019 respectively. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fedelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Utility's proportionate share of the net pension liability to changes in the discount rate.** The following presents the Utility's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Utility's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

The sensitivity analysis as of December 31, 2020 follows:

| | 1% Decrease to Discount Rate (6.00%) | Current Discount Rate (7.00%) | 1% Increase to Discount Rate (8.00%) |
|---|---|---|---|
| Utility's proportionate share of the net pension liability (asset) | $ 2,188,657 | $ (858,420) | $ (3,121,580) |

The sensitivity analysis as of December 31, 2019 follows:

| | 1% Decrease to Discount Rate (6.00%) | Current Discount Rate (7.00%) | 1% Increase to Discount Rate (8.00%) |
|---|---|---|---|
| Utility's proportionate share of the net pension liability (asset) | $ 3,619,355 | $ 910,735 | $ (1,103,335) |

**Pension plan fiduciary net position.** Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at http://etf.wi.gov/publications/cafr.htm.

**6. Payables to the Pension Plan**

At December 31, 2020 and 2019, the Utility reported no outstanding amount of contributions to the pension plan.

**F. OTHER POSTEMPLOYMENT BENEFITS**

**Plan Description:** The Utility provides health care insurance coverage for employees who retire until they reach the age of 65, under a plan administered by the City of Green Bay. The retired employee contributes 100% of the premium for family coverage or 100% of the premium for single coverage. The City of Green Bay obtained an actuarial valuation report dated January 1, 2019 in accordance with the parameters of GASB Statement No. 75 which resulted in an immaterial liability. As such, no liability is applicable to the utility.

## NOTE 3: OTHER INFORMATION

### A. RISK MANAGEMENT

The Utility is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The Utility along with the City completes an annual review of its insurance coverage to ensure adequate coverage.

**Liability Self-Insurance Fund**

During 1987, the City of Green Bay, along with the Utility as a department of the City, together with certain other units of government within the State of Wisconsin, created the Cities and Villages Mutual Insurance Company (CVMIC) to provide liability insurance services to its members under section 611.23 of the Wisconsin Statutes. The Utility, along with the City, is partially self-insured for liability insurance and pays premiums to CVMIC for its excess liability insurance coverage. The actuary for CVMIC determines premium charges to its members who are required to pay the expected claims and loss adjustment expenses. CVMIC's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each member. CVMIC provides general liability, public entity liability and vehicle liability coverage for the Utility and the City up to $2,000,000. The Utility's self-insured retention limit is $225,000 for any one occurrence, $1,000,000 aggregate.

The City and Utility also carry excess insurance, which covers up to $15,000,000. Premiums paid by the Utility to CVMIC are expensed over the term of the policy coverage period. A separate financial report is issued annually by CVMIC. Claims liabilities of $908,900 at December 31, 2020 and $1,025,400 at December 31, 2019 were reported in the City of Green Bay's liability self-insurance internal service fund based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the City's internal service fund's claim liability amount for 2020 and 2019 follow:

| | Liability January 1 | Current Year Claims and Changes in Estimates | Claims Payments | Liability December 31 |
|---|---|---|---|---|
| 2020 | $ 1,025,400 | $ 185,774 | $ 302,274 | $ 908,900 |
| 2019 | 1,134,533 | 118,652 | 227,785 | 1,025,400 |

### Health and Dental Self-Insurance Fund

Utility and City full-time employees, retirees and employee dependents are eligible for medical and dental benefits from a health and dental self-insurance fund. Funding is provided by charges to the Utility, the City, employees and retirees. Retirees are billed monthly for premiums for health and dental benefits based on actual costs for providing such benefits. Through December 31, 2012, retirees were allowed to pay the same premium as active employees. Effective January 1, 2013, a ten year plan was approved by the City Common council, whereby retirees' premiums will increase with medical inflation plus an average of 6.6% annually and accumulating over the ten year period to more accurately match their rates with costs incurred by the retiree group. The program is supplemented by stop loss protection, which limits the Utility's and City's annual liability. The 2020 and 2019 stop loss limits are $300,000 and $275,000, respectively, per specific claim plus an additional risk corridor of $65,000. Fund expenses consist of payments to third-party consultant and administrators, medical and dental claims, and stop loss insurance premiums. The City of Green Bay's health and dental self-insurance internal service fund had established equity reserves for future unreported claims of $1,962,309 on December 31, 2020 and $1,556,210 on December 31, 2019. Claims liabilities of $341,561 at December 31, 2020 and $554,243 at December 31, 2019 were reported in the City of Green Bay's health and dental self-insurance internal service fund based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the City's health and dental internal service fund's claim liability amount for 2020 and 2019 follow:

| | Liability January 1 | Current Year Claims and Changes in Estimates | Claims Payments | Liability December 31 |
|---|---|---|---|---|
| 2020 | $ 554,243 | $ 13,606,313 | $ 13,818,995 | $ 341,561 |
| 2019 | 534,697 | 14,640,621 | 14,621,075 | 554,243 |

### Workers' Compensation Self-Insurance Fund

The Utility, along with the City, have established a workers' compensation fund to finance workers' compensation awards for their employees. The program is funded by charges to the Utility and the City. The program is also supplemented by stop loss protection, which limits the Utility's and City's annual liability to $750,000 per incident, per occurrence for protective service employees $750,000 per incident, per occurrence for all other employees. Fund expenses and the accrual of claim liabilities are accounted for in the same manner as discussed previously for the liability and health and dental self-insurance funds. Claims liabilities of $2,045,753 at December 31, 2020 and $1,641,646 at December 31, 2019 were reported in the City of Green Bay's workers' compensation self-insurance internal service fund based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the City's workers' compensation internal service fund's claim liability amount for 2020 and 2019 follow:

| | Liability January 1 | Current Year Claims and Changes in Estimates | Claims Payments | Liability December 31 |
|---|---|---|---|---|
| 2020 | $ 1,641,646 | $ 1,099,482 | $ 695,375 | $ 2,045,753 |
| 2019 | 1,251,348 | 1,367,209 | 976,911 | 1,641,646 |

## B. PRIOR PERIOD ADJUSTMENT

During the year, the Utility corrected the accounting treatment for the tax equivalent to include it as a current liability and a corresponding transfer out in the correct year. Prior to such correction, the utility recorded no liability and recorded the tax equivalent as an operating expense on a one-year delay. This correction required an adjustment of the prior period and a restatement of net position in 2019. The affected balances within the financial statements for the period ended December 31, 2019 are as follows:

| | 2019 (restated) | | 2019 (as previously reported) | |
|---|---|---|---|---|
| **Current Liabilities** | | | | |
| Accrued taxes | $ | 2,477,790 | $ | - |
| **Operating Expenses** | | | | |
| Taxes | $ | - | $ | 2,394,972 |
| **Transfers** | | | | |
| Transfers out - tax equivalent | $ | 2,477,790 | $ | - |
| **Net Position** | | | | |
| Beginning net position | | 105,250,928 | | 107,645,900 |
| Ending net position | | 110,118,491 | | 112,596,281 |

## C. UPCOMING ACCOUNTING PROUNOUNCEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

Statement No. 87, *Leases*

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

Statement No. 91, *Conduit Debt Obligations*

Statement No. 92, *Omnibus 2020*

Statement No. 93, *Replacement of Interbank Offered Rates*

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

Statement No. 96, *Subscription-Based Information Technology Arrangements*

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

When they become effective, application of these standards may restate portions of these financial statements.

## SUBSEQUENT EVENT

The Utility evaluated subsequent events through June 1, 2021 the date that the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements.

*Debt Issue*

On March 23, 2021, the Utility issued $7,080,000 of water system revenue bonds. The debt matures on November 1, 2040 and bears an interest rate of 2.00 - 3.00%.

# REQUIRED SUPPLEMENTARY INFORMATION

# WATER UTILITY

## City of Green Bay, Wisconsin

Schedule of Utility's Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Last 10 Fiscal Years

| Plan Year Ending | Proportion of the Net Pension Liability (Asset) | Proportionate Share of the Net Pension Liability (Asset) | Covered Payroll (plan year) | Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset) |
|---|---|---|---|---|---|
| 12/31/14 | 0.53764610% | $ (585,000) | $ 3,403,626 | -17.19% | 102.74% |
| 12/31/15 | 0.53750286% | 339,039 | 3,152,743 | 10.75% | 98.20% |
| 12/31/16 | 0.54797926% | 196,716 | 3,732,012 | 5.27% | 99.12% |
| 12/31/17 | 0.56415122% | (718,059) | 3,896,613 | -18.43% | 102.93% |
| 12/31/18 | 0.58669892% | 910,735 | 4,056,940 | 22.45% | 96.45% |
| 12/31/19 | 0.02635809% | (858,420) | 4,235,244 | -20.27% | 102.96% |

Schedule of Contributions
Wisconsin Retirement System
Last 10 Fiscal Years

| Fiscal Year Ending | Contractually Required Contributions | Contributions in Relation to the Contractually Required Contributions | Contribution Deficiency (Excess) | Covered Payroll (fiscal year) | Contributions as a Percentage of Covered Payroll |
|---|---|---|---|---|---|
| 12/31/15 | $ 214,387 | $ 214,387 | $ - | $ 3,152,743 | 6.80% |
| 12/31/16 | 237,557 | 237,557 | - | 3,732,012 | 6.37% |
| 12/31/17 | 264,969 | 264,969 | - | 3,896,613 | 6.80% |
| 12/31/18 | 271,815 | 271,815 | - | 4,056,940 | 6.70% |
| 12/31/19 | 277,410 | 277,410 | - | 4,235,244 | 6.55% |
| 12/31/20 | 301,952 | 301,952 | - | 4,473,363 | 6.75% |

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

*Changes in Assumptions* . Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the prior fiscal year. The Utility is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

# SUPPLEMENTARY FINANCIAL INFORMATION

# WATER UTILITY

## City of Green Bay, Wisconsin

Operating Revenues and Expenses

For Years Ended December 31, 2020 and 2019

| | | 2020 | | 2019 |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Charges for services | | | | |
| Residential | $ | 7,663,060 | $ | 7,013,327 |
| Commercial | | 3,597,822 | | 3,677,571 |
| Industrial | | 5,450,345 | | 5,219,982 |
| Public authority | | 369,660 | | 443,568 |
| Wholesale | | 3,894,966 | | 3,434,908 |
| Private fire protection | | 150,444 | | 140,085 |
| Public fire protection | | 1,364,722 | | 1,340,187 |
| Total charges for services | | 22,491,019 | | 21,269,628 |
| Other revenues | | | | |
| Forfeited discounts | | 73,934 | | 152,709 |
| Sewer and Storm water collection | | 1,255,747 | | 1,113,612 |
| Other water revenues | | 304,798 | | 278,140 |
| Total other revenues | | 1,634,479 | | 1,544,461 |
| Total Operating Revenues | | 24,125,498 | | 22,814,089 |
| **OPERATING EXPENSES** | | | | |
| Plant operation and maintenance | | | | |
| Source of supply | | 41,482 | | 50,419 |
| Pumping | | 1,266,797 | | 1,273,185 |
| Water treatment | | 1,502,504 | | 2,019,678 |
| Transmission and distribution | | 2,051,157 | | 2,052,215 |
| Maintenance | | 850,495 | | 649,173 |
| Meter | | 175,930 | | 150,204 |
| Customer installation | | 92,147 | | 90,518 |
| Customer records and collecting | | 941,952 | | 818,163 |
| Meter reading | | 30,538 | | 28,213 |
| Administrative and general | | 3,139,493 | | 3,247,380 |
| Total Plant Operation and Maintenance | | 10,092,495 | | 10,379,148 |
| Depreciation | | 5,295,672 | | 5,228,702 |
| Total Operating Expenses | | 15,388,167 | | 15,607,850 |
| **Operating income** | $ | 8,737,331 | $ | 7,206,239 |

# WATER UTILILTY
City of Green Bay, Wisconsin
Schedule of Operating Expenses by Function and Object
Year Ended December 31, 2020

| Operating Expense Function: | Total | Labor Salaries and Fringe Benefits | Professional Services |
|---|---|---|---|
| Source of Supply expense | | | |
| Purchased water | $ 6,716 | $ - | $ - |
| Maintenance of lake, river and other intakes | 8,900 | - | 8,900 |
| Maintenance of supply mains | 25,866 | 11,144 | 2,216 |
| Total source of supply expense | 41,482 | 11,144 | 11,116.00 |
| Pumping expense | | | |
| Electric power purchased | 701,814 | - | - |
| Labor and expense | 68,566 | 68,566 | - |
| Supplies and expense | 110,506 | 35,882 | 6,144 |
| Maintenance of structures | 144,215 | 93,613 | 22,259 |
| Maintenance of equipment | 122,755 | 67,384 | 9,509 |
| Operation supervision | 118,941 | 118,941 | - |
| Total pumping expense | 1,266,797 | 384,386 | 37,912.00 |
| Water treatment expense | | | |
| Operation supervision | 101,500 | 101,500 | - |
| Labor and expense | 759,602 | 446,624 | 9,725 |
| Chemicals | 306,496 | - | - |
| Maintenance of structures | 44,675 | 22,002 | 18,819 |
| Maintenance of equipment | 290,231 | 119,010 | 10,508 |
| Total water treatment expense | 1,502,504 | 689,136 | 39,052 |
| Transmission and distribution expense | | | |
| Supervision and engineering | 219,916 | 219,916 | - |
| Labor and expense | 657,581 | 462,831 | 26,108 |
| Maintenance of mains | 1,173,660 | 413,681 | 456,542 |
| Total transmission and distribution expense | 2,051,157 | 1,096,428 | 482,650 |
| Maintenance expense | | | |
| Tanks and reservoirs | 47,719 | 8,595 | 30,482 |
| Services | 361,431 | 176,341 | 54,698 |
| Meters | 144,677 | 121,094 | 7,580 |
| Hydrants | 154,194 | 81,630 | 9,507 |
| Buildings | 142,474 | 11,739 | 87,506 |
| Total maintenance expense | 850,495 | 399,399 | 189,773 |
| Meter expense | 175,930 | 154,951 | - |
| Customers' installation expense | 92,147 | 68,897 | 116 |
| Customer records and collecting expense | 941,952 | 425,463 | - |
| Meter reading expense | 30,538 | 16,241 | 10,111 |
| Depreciation | 5,295,672 | - | - |
| Administrative and general expense | | | |
| Employee benefits | 1,572,886 | 1,274,726 | - |
| Amortization of non-utility plant | 131,454 | - | - |
| Public Service Commission remainder assessment | 23,118 | - | - |
| Insurance | 98,389 | - | - |
| Uncollectible accounts | 8,608 | - | - |
| Administrative salaries | 716,244 | 716,244 | - |
| Office supplies and expense | 75,687 | - | - |
| Professional and special services | 293,167 | - | 293,167 |
| Miscellaneous general expense | 219,940 | - | - |
| Total administrative and general expense | 3,139,493 | 1,990,970 | 293,167 |
| Total Operating Expenses | $ 15,388,167 | $ 5,237,015 | $ 1,063,897 |

| Materials, Supplies, Equipment & Other Costs | Power for Pumping | Depreciation | Insurance and Taxes |
|---|---|---|---|
| $ 6,716 | $ - | $ - | $ - |
| - | - | - | - |
| 12,506 | - | - | - |
| 19,222 | - | - | - |
| | | | |
| - | 701,814 | - | - |
| - | - | - | - |
| 68,480 | - | - | - |
| 28,343 | - | - | - |
| 45,862 | - | - | - |
| - | - | - | - |
| 142,685 | 701,814 | - | - |
| | | | |
| - | - | - | - |
| 303,253 | - | - | - |
| 306,496 | - | - | - |
| 3,854 | - | - | - |
| 160,713 | - | - | - |
| 774,316 | - | - | - |
| | | | |
| - | - | - | - |
| 168,642 | - | - | - |
| 303,437 | - | - | - |
| 472,079 | - | - | - |
| | | | |
| 8,642 | - | - | - |
| 130,392 | - | - | - |
| 16,003 | - | - | - |
| 63,057 | - | - | - |
| 43,229 | - | - | - |
| 261,323 | - | - | - |
| 20,979 | - | - | - |
| 23,134 | - | - | - |
| 516,489 | - | - | - |
| 4,186 | - | - | - |
| - | - | 5,295,672 | - |
| | | | |
| - | - | - | 298,160 |
| 131,454 | - | - | - |
| - | - | - | 23,118 |
| - | - | - | 98,389 |
| 8,608 | - | - | - |
| - | - | - | - |
| 75,687 | - | - | - |
| - | - | - | - |
| 219,940 | - | - | - |
| 435,689 | - | - | 419,667 |
| | | | |
| $ 2,670,102 | $ 701,814 | $ 5,295,672 | $ 419,667 |

# WATER UTILILTY

City of Green Bay, Wisconsin

Capital Assets

Year Ended December 31, 2020

| Capital Assets Description: | Balance 1/1/20 | 2020 Additions | 2020 Disposals | Balance 12/31/20 |
|---|---|---|---|---|
| **General Green Bay Plant** | | | | |
| Land | $ 264,966 | $ - | $ - | $ 264,966 |
| Pumping plant structures | 3,488,872 | - | - | 3,488,872 |
| Reservoirs and standpipes | 4,484,500 | - | - | 4,484,500 |
| Wells | 706,215 | - | - | 706,215 |
| Stores, shop, garage and office building | 2,541,959 | 12,305 | - | 2,554,264 |
| Water treatment structures | 2,835 | - | - | 2,835 |
| Supply mains | 4,923,291 | 75,760 | (2,393) | 4,996,658 |
| Distribution mains | 79,193,555 | 3,595,867 | (246,202) | 82,543,220 |
| Services | 20,704,308 | 2,030,881 | (135,187) | 22,600,002 |
| Meters | 8,463,251 | 284,588 | (202,590) | 8,545,249 |
| Hydrants | 8,672,088 | 372,809 | (61,547) | 8,983,350 |
| Water treatment equipment: | | | | |
| Chlorination | 154,484 | - | - | 154,484 |
| Telemetering equip - SCADA | 190,736 | - | - | 190,736 |
| Electric pumping equipment | 1,426,674 | - | - | 1,426,674 |
| Power production equipment | 237,309 | - | - | 237,309 |
| Power operated equipment | 657,410 | - | - | 657,410 |
| Tools, shop, and garage equipment | 1,105,415 | 39,589 | (11,285) | 1,133,719 |
| Stores equipment | 24,957 | 1,160 | - | 26,117 |
| Transportation equipment | 2,426,916 | 267,452 | (138,362) | 2,556,006 |
| Communication equipment | 58,035 | - | - | 58,035 |
| Office furniture & equipment | 208,207 | - | - | 208,207 |
| Office computers | 3,637,498 | 180,875 | (59,337) | 3,759,036 |
| | 143,573,481 | 6,861,286 | (856,903) | 149,577,864 |
| **Lake Michigan Supply System** | | | | |
| Land | 259,723 | - | - | 259,723 |
| Pumping plant structures | 2,981,777 | 2,938 | - | 2,984,715 |
| Reservoirs and standpipes | 97,448 | - | - | 97,448 |
| Water treatment structures | 15,442,221 | 28,354 | - | 15,470,575 |
| Lake intakes | 1,539,207 | - | - | 1,539,207 |
| Supply mains | 43,764,408 | 92,040 | (708) | 43,855,740 |
| Distribution mains | 646,048 | - | - | 646,048 |
| Electric pumping equipment | 3,759,943 | - | - | 3,759,943 |
| Water treatment equipment: | | | | |
| Filtration | 17,727,512 | 14,498 | - | 17,742,010 |
| Chlorination | 344,990 | - | - | 344,990 |
| Telemetering equip - SCADA | 628,368 | - | - | 628,368 |
| Tools and work equipment | 41,080 | 820 | - | 41,900 |
| Laboratory equipment | 35,284 | 10,070 | - | 45,354 |
| Communication equipment | 321,656 | - | - | 321,656 |
| Office furniture & equipment | 7,311 | 2,533 | - | 9,844 |
| Office computers | 16,417 | 14,112 | - | 30,529 |
| Power production equipment | 1,612,314 | - | - | 1,612,314 |
| | 89,225,707 | 165,365 | (708) | 89,390,364 |
| **Construction in Progress** | 105,153 | 187,360 | - | 292,513 |
| Total | $ 232,904,341 | $ 7,214,011 | $ (857,611) | $ 239,260,741 |

# WATER UTILITY

City of Green Bay, Wisconsin

Accumulated Depreciation

Year Ended December 31, 2020

| Capital Assets Description: | Depreciation Rate | Accumulated Depreciation 1/1/20 | 2020 Depreciation |
|---|---|---|---|
| **General Green Bay Plant** | | | |
| Land | --- | $ - | $ - |
| Pumping plant structures | 3.2% | 2,637,840 | 111,644 |
| Reservoirs and standpipes | 1.9% | 2,413,423 | 85,205 |
| Wells | 2.9% | 575,774 | 20,480 |
| Stores, shop, garage and office building | 2.9% | 1,705,456 | 73,895 |
| Water treatment structures | 3.2% | 2,835 | - |
| Supply mains | 1.8% | 2,208,022 | 89,280 |
| Distribution mains | 1.3% | 14,369,091 | 1,051,289 |
| Services | 2.9% | 8,216,086 | 627,912 |
| Meters | 5.5% | 3,009,280 | 467,734 |
| Hydrants | 2.2% | 2,536,018 | 194,210 |
| Water treatment equipment - chlorination | 6.0% | 154,484 | - |
| Telemetering equipment - SCADA | 9.2% | 190,736 | - |
| Electric pumping equipment | 4.4% | 1,335,590 | 62,774 |
| Power production equipment | 4.4% | 47,087 | 10,442 |
| Power operated equipment | 7.5% | 616,970 | 40,440 |
| Tools, shop, and garage equipment | 5.8% | 957,809 | 66,524 |
| Stores equipment | 5.8% | 24,957 | 1,160 |
| Transportation equipment | 13.3% | 2,426,916 | 247,792 |
| Communication equipment | 15.0% | 58,035 | - |
| Office furniture & equipment | 5.8% | 98,389 | 12,573 |
| Office computers | 26.7% | 3,637,498 | 180,875 |
| | | 47,222,296 | 3,344,229 |
| **Lake Michigan Supply System** | | | |
| Land | --- | - | - |
| Pumping plant structures | 3.2% | 2,021,058 | 95,464 |
| Reservoirs and standpipes | 1.9% | 87,286 | 1,852 |
| Water treatment structures | 3.2% | 10,614,544 | 494,695 |
| Lake intakes | 1.7% | 971,384 | 26,167 |
| Supply mains | 1.8% | 12,859,232 | 788,581 |
| Distribution mains | 1.3% | 328,146 | 8,399 |
| Electric pumping equipment | 4.4% | 2,036,038 | 165,437 |
| Water treatment equipment | | | |
| Filtration | 3.3% | 10,356,787 | 585,247 |
| Chlorination | 6.0% | 324,256 | 20,734 |
| Telemetering equipment - SCADA | 9.2% | 596,139 | 32,229 |
| Tools and work equipment | 5.8% | 41,080 | 820 |
| Laboratory equipment | 5.8% | 20,582 | 2,339 |
| Communication equipment | 15.0% | 321,656 | - |
| Office furniture & equipment | 5.8% | 7,311 | - |
| Office computers | 26.7% | 16,417 | 14,112 |
| Power production equipment | 4.4% | 1,501,575 | 70,940 |
| | | 42,103,491 | 2,307,016 |
| Total | | $ 89,325,787 | $ 5,651,245 |

| 2020 Salvage Proceeds | 2020 Retirements | Accumulated Depreciation 12/31/20 | Asset Cost 12/31/20 | Net Book Value 12/31/20 |
|---|---|---|---|---|
| $ - | $ - | $ - | $ 264,966 | $ 264,966 |
| - | - | 2,749,484 | 3,488,872 | 739,388 |
| - | - | 2,498,628 | 4,484,500 | 1,985,872 |
| - | - | 596,254 | 706,215 | 109,961 |
| - | - | 1,779,351 | 2,554,264 | 774,913 |
| - | - | 2,835 | 2,835 | - |
| - | (2,393) | 2,294,909 | 4,996,658 | 2,701,749 |
| - | (246,202) | 15,174,178 | 82,543,220 | 67,369,042 |
| 664 | (135,187) | 8,709,475 | 22,600,002 | 13,890,527 |
| 2,957 | (202,590) | 3,277,381 | 8,545,249 | 5,267,868 |
| 26,386 | (61,547) | 2,695,067 | 8,983,350 | 6,288,283 |
| - | - | 154,484 | 154,484 | - |
| - | - | 190,736 | 190,736 | - |
| - | - | 1,398,364 | 1,426,674 | 28,310 |
| - | - | 57,529 | 237,309 | 179,780 |
| - | - | 657,410 | 657,410 | - |
| 1,080 | - | 1,025,413 | 1,133,719 | 108,306 |
| - | (11,285) | 14,832 | 26,117 | 11,285 |
| 19,660 | (138,362) | 2,556,006 | 2,556,006 | - |
| - | - | 58,035 | 58,035 | - |
| - | - | 110,962 | 208,207 | 97,245 |
| - | (59,337) | 3,759,036 | 3,759,036 | - |
| 50,747 | (856,903) | 49,760,369 | 149,577,864 | 99,817,495 |
| | | | | |
| - | - | - | 259,723 | 259,723 |
| - | - | 2,116,522 | 2,984,715 | 868,193 |
| - | - | 89,138 | 97,448 | 8,310 |
| - | - | 11,109,239 | 15,470,575 | 4,361,336 |
| - | - | 997,551 | 1,539,207 | 541,656 |
| - | (708) | 13,647,105 | 43,855,740 | 30,208,635 |
| - | - | 336,545 | 646,048 | 309,503 |
| - | - | 2,201,475 | 3,759,943 | 1,558,468 |
| | | | | |
| - | - | 10,942,034 | 17,742,010 | 6,799,976 |
| - | - | 344,990 | 344,990 | - |
| - | - | 628,368 | 628,368 | - |
| - | - | 41,900 | 41,900 | - |
| - | - | 22,921 | 45,354 | 22,433 |
| - | - | 321,656 | 321,656 | - |
| - | - | 7,311 | 9,844 | 2,533 |
| - | - | 30,529 | 30,529 | - |
| - | - | 1,572,515 | 1,612,314 | 39,799 |
| - | (708) | 44,409,799 | 89,390,364 | 44,980,565 |
| | | | | |
| $ 50,747 | $ (857,611) | $ 94,170,168 | $ 238,968,228 | $ 144,798,060 |

# WATER UTILITY

City of Green Bay, Wisconsin
Bond Interest and Redemption Requirements
Waterworks Mortgage Revenue Bonds Series 2014
Year Ended December 31, 2020

| Year | Balance Outstanding January 1 | Principal Requirements | Interest Rate | Interest Requirements | Total Annual Requirements |
|---|---|---|---|---|---|
| 2021 | $ 9,575,000 | $ 805,000 | 3.00% | $ 309,175 | $ 1,114,175 |
| 2022 | 8,770,000 | 830,000 | 3.00% | 285,025 | 1,115,025 |
| 2023 | 7,940,000 | 850,000 | 3.00% | 260,125 | 1,110,125 |
| 2024 | 7,090,000 | 875,000 | 3.00% | 234,625 | 1,109,625 |
| 2025 | 6,215,000 | 900,000 | 3.00% | 208,375 | 1,108,375 |
| 2026 | 5,315,000 | 930,000 | 3.00% | 181,375 | 1,111,375 |
| 2027 | 4,385,000 | 960,000 | 3.50% | 153,475 | 1,113,475 |
| 2028 | 3,425,000 | 1,000,000 | 3.50% | 119,875 | 1,119,875 |
| 2029 | 2,425,000 | 2,425,000 | 3.50% | 84,875 | 2,509,875 |

These bonds, dated October 14, 2014, were issued for an original amount of $14,055,000. The bonds mature serially on November 1, of each year with final payment due November 1, 2029. Interest is payable semiannually on May 1 and November 1, at the rates shown above. Interest and principal redemption payments are paid out of the Water System Special Redemption Fund. The bonds originally were in $5,000 denominations. The bonds maturing on or after November 1, 2025, are callable at the option of the Utility on or after November 1, 2019, at par plus accrued interest.

# WATER UTILITY

City of Green Bay, Wisconsin
Bond Interest and Redemption Requirements
Waterworks Mortgage Revenue Bonds Series 2017
Year Ended December 31, 2020

| Year | Balance Outstanding January 1 | Principal Requirements | Interest Rate | Interest Requirements | Total Annual Requirements |
|---|---|---|---|---|---|
| 2022 | $ 12,260,000 | $ 2,970,000 | 1.99% | $ 279,861 | $ 3,249,861 |
| 2023 | 9,290,000 | 3,025,000 | 2.18% | 220,758 | 3,245,758 |
| 2024 | 6,265,000 | 3,095,000 | 2.38% | 154,813 | 3,249,813 |
| 2024 | 3,170,000 | 3,170,000 | 2.56% | 81,152 | 3,251,152 |

These bonds, dated October 17, 2017, were issued for an original amount of $15,730,000. The bonds mature serially on November 1, of each year with final payment due November 1, 2024. Interest is payable semiannually on May 1 and November 1, at the rates shown above. Interest and principal redemption payments are paid out of the Water System Special Redemption Fund. The bonds are non-callable.

# WATER UTILITY

City of Green Bay, Wisconsin
Bond Interest and Redemption Requirements
Waterworks Mortgage Revenue Bonds Series 2019
Year Ended December 31, 2020

| Year | Balance Outstanding January 1 | Principal Requirements | Interest Rate | Interest Requirements | Total Annual Requirements |
|---|---|---|---|---|---|
| 2021 | $ 18,705,000 | $ - | 5.00% | $ 831,150 | $ 831,150 |
| 2022 | 18,705,000 | - | 5.00% | 831,150 | 831,150 |
| 2023 | 18,705,000 | - | 5.00% | 831,150 | 831,150 |
| 2024 | 18,705,000 | - | 5.00% | 831,150 | 831,150 |
| 2025 | 18,705,000 | 2,630,000 | 5.00% | 831,150 | 3,461,150 |
| 2026 | 16,075,000 | 2,760,000 | 5.00% | 699,650 | 3,459,650 |
| 2027 | 13,315,000 | 2,905,000 | 5.00% | 561,650 | 3,466,650 |
| 2028 | 10,410,000 | 3,040,000 | 4.00% | 416,400 | 3,456,400 |
| 2029 | 7,370,000 | 7,370,000 | 4.00% | 294,800 | 7,664,800 |

These bonds, dated August 5, 2019, were issued for an original amount of $18,705,000. The bonds mature serially on November 1, of each year with final payment due November 1, 2029. Interest is payable semiannually on May 1 and November 1, at the rates shown above. Interest and principal redemption payments are paid out of the Water System Special Redemption Fund. The remaining bonds maturing on or after November 1, 2027, are callable at the option of the Utility, at par plus accrued interest.

# STATISTICAL SECTION

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN
# STATISTICAL SECTION

This section of the City of Green Bay Water Utility's Comprehensive Annual Financial Report presents detailed information to help understand what the information in the management's discussion and analysis, financial statements, notes to the financial statements, and supplementary financial information says about the Water Utility's overall financial condition.

| **Contents:** | **Pages** |
|---|---|


**Sources:**

Unless otherwise noted, the information in these schedules is derived from the Water Utility's comprehensive annual financial reports for the relevant year.

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

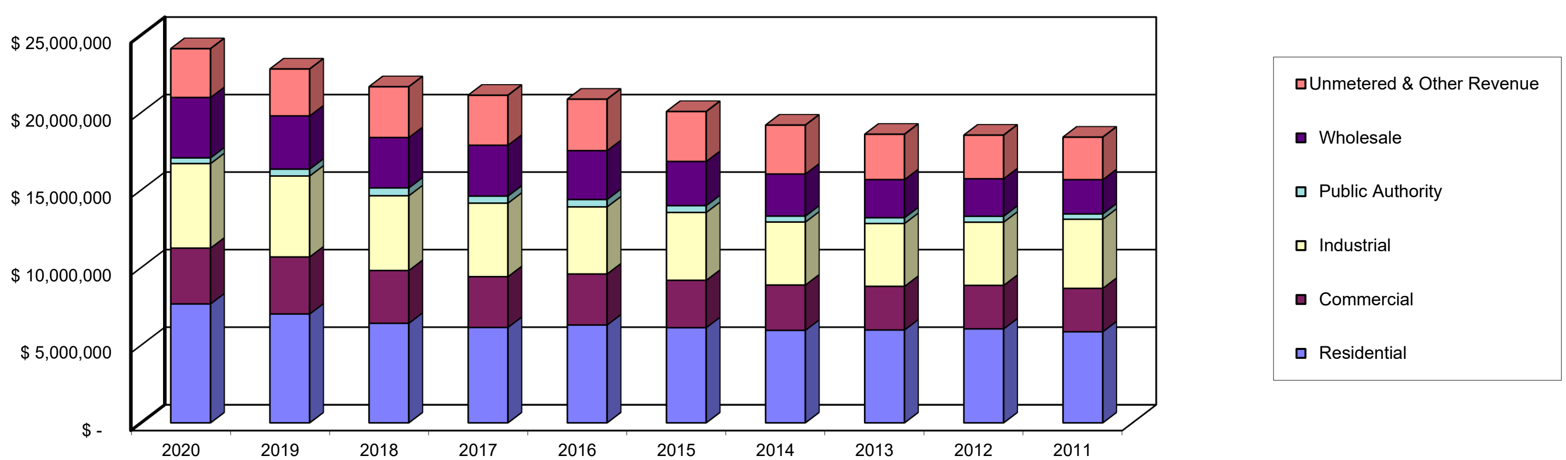
## CHANGES IN NET POSITION - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Operating Revenues | | | | | | | | | | |
| Metered sales - Residential | $ 7,663,060 | $ 7,013,327 | $ 6,414,239 | $ 6,147,021 | $ 6,304,242 | $ 6,132,565 | $ 5,960,672 | $ 5,983,387 | $ 6,053,638 | $ 5,868,601 |
| Metered sales - Commercial | 3,597,822 | 3,677,571 | 3,403,825 | 3,273,444 | 3,289,651 | 3,054,456 | 2,922,135 | 2,811,931 | 2,806,298 | 2,797,272 |
| Metered sales - Industrial | 5,450,345 | 5,219,982 | 4,820,093 | 4,740,471 | 4,323,113 | 4,373,034 | 4,057,829 | 4,050,376 | 4,071,939 | 4,456,945 |
| Public authority sales | 369,660 | 443,568 | 503,235 | 454,138 | 477,730 | 438,716 | 382,658 | 371,861 | 383,324 | 339,217 |
| Metered sales - Wholesale | 3,894,966 | 3,434,908 | 3,251,388 | 3,281,062 | 3,150,957 | 2,851,616 | 2,717,086 | 2,460,738 | 2,417,579 | 2,211,718 |
| Private fire protection | 150,444 | 140,085 | 136,171 | 136,032 | 133,439 | 131,784 | 129,493 | 124,329 | 125,895 | 124,427 |
| Public fire protection | 1,364,722 | 1,340,187 | 1,621,169 | 1,648,626 | 1,647,390 | 1,648,897 | 1,552,420 | 1,472,546 | 1,361,694 | 1,359,241 |
| Customer late payment charges | 73,934 | 152,709 | 132,069 | 145,078 | 140,112 | 140,257 | 150,780 | 144,360 | 147,978 | 153,069 |
| Sewer and storm water collection revenue | 1,255,747 | 1,113,612 | 1,107,529 | 1,010,436 | 1,136,437 | 1,088,069 | 1,097,203 | 979,465 | 983,178 | 919,143 |
| Other operating revenues | 304,798 | 278,140 | 281,558 | 283,799 | 262,389 | 211,171 | 224,078 | 204,832 | 195,659 | 187,644 |
| Total Operating Revenues | 24,125,498 | 22,814,089 | 21,671,276 | 21,120,107 | 20,865,460 | 20,070,565 | 19,194,354 | 18,603,825 | 18,547,182 | 18,417,277 |
| Operating Expenses | | | | | | | | | | |
| Source of supply expense | 41,482 | 50,419 | 69,896 | 53,754 | 67,839 | 53,096 | 70,376 | 393,132 | 92,992 | 95,178 |
| Pumping expense | 1,266,797 | 1,273,185 | 1,300,382 | 1,306,604 | 1,284,390 | 1,205,066 | 1,080,950 | 1,051,522 | 1,044,896 | 1,087,485 |
| Water treatment expense | 1,502,504 | 2,019,678 | 1,222,482 | 1,274,754 | 1,213,056 | 1,376,668 | 1,299,728 | 1,267,385 | 1,194,508 | 1,251,999 |
| Transmission and distribution expense | 2,051,157 | 2,052,215 | 1,974,838 | 1,857,277 | 1,439,930 | 1,856,801 | 2,414,863 | 1,460,382 | 1,446,564 | 1,354,738 |
| Maintenance expense | 850,495 | 649,173 | 714,895 | 765,767 | 1,023,866 | 777,988 | 928,899 | 1,126,739 | 1,298,877 | 615,591 |
| Meter expense | 175,930 | 150,204 | 200,932 | 134,708 | 186,550 | 158,340 | 165,158 | 102,102 | 109,898 | 122,532 |
| Customers' installation expense | 92,147 | 90,518 | 102,821 | 89,500 | 87,456 | 92,064 | 146,836 | 175,258 | 157,842 | 118,392 |
| Customer records and collecting expense | 941,952 | 818,163 | 802,270 | 873,639 | 875,779 | 706,093 | 713,772 | 603,998 | 620,403 | 528,471 |
| Meter reading expense | 30,538 | 28,213 | 15,534 | 17,442 | 20,404 | 22,506 | 40,924 | 55,944 | 62,626 | 67,684 |
| Administrative and general expense | 3,139,493 | 3,247,380 | 2,986,706 | 2,944,037 | 2,899,819 | 2,143,951 | 2,202,233 | 1,951,439 | 2,294,345 | 2,117,351 |
| Depreciation | 5,295,672 | 5,228,702 | 5,253,175 | 5,217,239 | 5,155,128 | 5,109,163 | 4,698,513 | 4,673,495 | 4,622,428 | 4,457,151 |
| Taxes | 2,545,829 | 2,477,790 | 2,353,288 | 2,297,587 | 2,310,073 | 2,300,268 | 2,358,178 | 2,396,384 | 2,221,094 | 2,078,747 |
| Total Operating Expenses | 17,933,996 | 18,085,640 | 16,997,219 | 16,832,308 | 16,564,290 | 15,802,004 | 16,120,430 | 15,257,780 | 15,166,473 | 13,895,319 |
| Operating Income | 6,191,502 | 4,728,449 | 4,674,057 | 4,287,799 | 4,301,170 | 4,268,561 | 3,073,924 | 3,346,045 | 3,380,709 | 4,521,958 |
| Nonoperating Revenues (Expenses) | | | | | | | | | | |
| Interest income | 319,661 | 607,969 | 275,633 | 222,044 | 181,549 | 177,081 | 239,425 | 287,274 | 294,032 | 309,596 |
| Grant Revenue | 205,400 | - | - | - | - | - | - | - | - | - |
| Miscellaneous income | 216,220 | 177,538 | 144,923 | 149,382 | 36,502 | 46,911 | 45,539 | 15,813 | 15,444 | 23,349 |
| Interest and fiscal expense | (1,472,722) | (1,970,057) | (1,693,833) | (2,340,166) | (2,320,992) | (2,424,537) | (2,838,129) | (2,984,093) | (3,091,531) | (3,198,572) |
| Amortization of debt premium net of discounts | 421,616 | 222,625 | 227,442 | 227,442 | 227,442 | 227,442 | 152,016 | 136,930 | 136,930 | 136,930 |
| Amortization of loss on advance refundings | (221,959) | (224,583) | (385,645) | (180,723) | (180,722) | (259,780) | (263,756) | (261,387) | (261,387) | (295,684) |
| Total Nonoperating Revenues (Expenses) | (531,784) | (1,186,508) | (1,431,480) | (1,922,021) | (2,056,221) | (2,232,883) | (2,664,905) | (2,805,463) | (2,906,512) | (3,024,381) |
| Excess before contributions | 5,659,718 | 3,541,941 | 3,242,577 | 2,365,778 | 2,244,949 | 2,035,678 | 409,019 | 540,582 | 474,197 | 1,497,577 |
| Capital contributions | 591,178 | 1,325,622 | 782,979 | 638,822 | 434,274 | 15,742 | 252,240 | 46,872 | 50,145 | 155,887 |
| Cumulative effect of change in accounting principle | - | - | - | - | - | 1,181,454 | - | - | (448,970) | - |
| Change in Net Position | $ 6,250,896 | $ 4,867,563 | $ 4,025,556 | $ 3,004,600 | $ 2,679,223 | $ 3,232,874 | $ 661,259 | $ 587,454 | $ 75,372 | $ 1,653,464 |

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## OPERATING REVENUES BY SOURCE - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Metered Sales: | | | | | | | | | | |
| Residential | $ 7,663,060 | $ 7,013,327 | $ 6,414,239 | $ 6,147,021 | $ 6,304,242 | $ 6,132,565 | $ 5,960,672 | $ 5,983,387 | $ 6,053,638 | $ 5,868,601 |
| Commercial | 3,597,822 | 3,677,571 | 3,403,825 | 3,273,444 | 3,289,651 | 3,054,456 | 2,922,135 | 2,811,931 | 2,806,298 | 2,797,272 |
| Industrial | 5,450,345 | 5,219,982 | 4,820,093 | 4,740,471 | 4,323,113 | 4,373,034 | 4,057,829 | 4,050,376 | 4,071,939 | 4,456,945 |
| Public Authority | 369,660 | 443,568 | 503,235 | 454,138 | 477,730 | 438,716 | 382,658 | 371,861 | 383,324 | 339,217 |
| Wholesale | 3,894,966 | 3,434,908 | 3,251,388 | 3,281,062 | 3,150,957 | 2,851,616 | 2,717,086 | 2,460,738 | 2,417,579 | 2,211,718 |
| Total Metered Sales | 20,975,853 | 19,789,356 | 18,392,780 | 17,896,136 | 17,545,693 | 16,850,387 | 16,040,380 | 15,678,293 | 15,732,778 | 15,673,753 |
| Private Fire Protection | 150,444 | 140,085 | 136,171 | 136,032 | 133,439 | 131,784 | 129,493 | 124,329 | 125,895 | 124,427 |
| Public Fire Protection | 1,364,722 | 1,340,187 | 1,621,169 | 1,648,626 | 1,647,390 | 1,648,897 | 1,552,420 | 1,472,546 | 1,361,694 | 1,359,241 |
| Customer Late Payment Charges | 73,934 | 152,709 | 132,069 | 145,078 | 140,112 | 140,257 | 150,780 | 144,360 | 147,978 | 153,069 |
| Sewer/stormwater Collection Revenue | 1,255,747 | 1,113,612 | 1,107,529 | 1,010,436 | 1,136,437 | 1,088,069 | 1,097,203 | 979,465 | 983,178 | 919,143 |
| Other Operating Revenues | 304,798 | 278,140 | 281,558 | 283,799 | 262,389 | 211,171 | 224,078 | 204,832 | 195,659 | 187,644 |
| Total Operating Revenue | $ 24,125,498 | $ 22,814,089 | $ 21,671,276 | $ 21,120,107 | $ 20,865,460 | $ 20,070,565 | $ 19,194,354 | $ 18,603,825 | $ 18,547,182 | $ 18,417,277 |

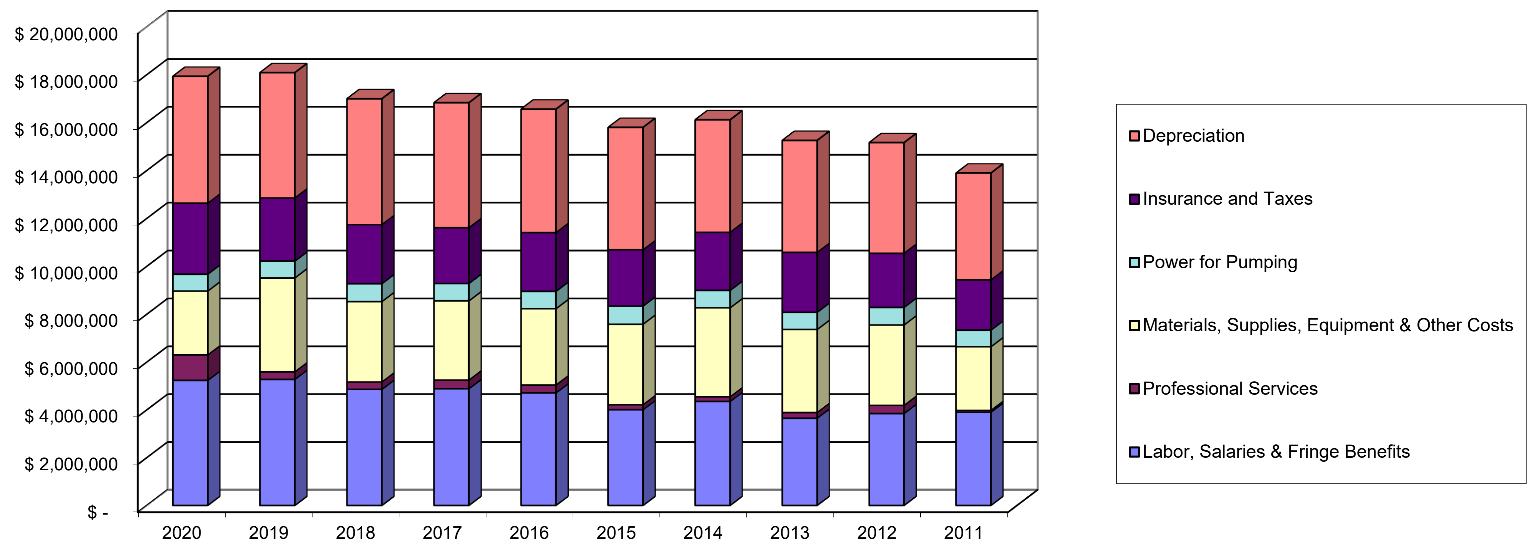


## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

### OPERATING EXPENSES BY OBJECT - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Labor, Salaries and Fringe Benefits | $ 5,237,015 | $ 5,277,984 | $ 4,859,923 | $ 4,887,097 | $ 4,712,251 | $ 4,009,150 | $ 4,353,876 | $ 3,651,791 | $ 3,846,347 | $ 3,901,982 |
| Professional Services | 1,063,897 | 315,280 | 309,726 | 363,553 | 330,185 | 208,279 | 193,794 | 238,453 | 342,539 | 77,703 |
| Materials, Supplies, Equipment and Other Costs (1) | 2,670,102 | 3,924,720 | 3,359,758 | 3,310,052 | 3,189,902 | 3,367,310 | 3,722,090 | 3,474,548 | 3,363,988 | 2,664,794 |
| Power for Pumping | 701,814 | 700,620 | 747,983 | 725,704 | 724,700 | 756,644 | 727,674 | 717,700 | 734,040 | 692,057 |
| Insurance and Taxes | 2,965,496 | 2,638,334 | 2,466,654 | 2,328,663 | 2,452,124 | 2,351,458 | 2,424,483 | 2,501,793 | 2,257,131 | 2,101,632 |
| Operating Expenses before Depreciation | 12,638,324 | 12,856,938 | 11,744,044 | 11,615,069 | 11,409,162 | 10,692,841 | 11,421,917 | 10,584,285 | 10,544,045 | 9,438,168 |
| Depreciation | 5,295,672 | 5,228,702 | 5,253,175 | 5,217,239 | 5,155,128 | 5,109,163 | 4,698,513 | 4,673,495 | 4,622,428 | 4,457,151 |
| Total Operating Expenses | $ 17,933,996 | $ 18,085,640 | $ 16,997,219 | $ 16,832,308 | $ 16,564,290 | $ 15,802,004 | $ 16,120,430 | $ 15,257,780 | $ 15,166,473 | $ 13,895,319 |

(1) Materials, supplies, equipment and other costs include chemicals.



## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

### NONOPERATING REVENUES AND EXPENSES - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Interest income | $319,661 | $607,969 | $275,633 | $222,044 | $181,549 | $177,081 | $239,425 | $287,274 | $294,032 | $309,596 |
| Grant revenue | 205,400 | - | - | - | - | - | - | - | - | - |
| Miscellaneous income | 216,220 | 177,538 | 144,923 | 149,382 | 36,502 | 46,911 | 45,539 | 15,813 | 15,444 | 23,349 |
| Interest and fiscal charges | (1,472,722) | (1,970,057) | (1,693,833) | (2,340,166) | (2,320,992) | (2,424,537) | (2,838,129) | (2,984,093) | (3,091,531) | (3,198,572) |
| Amortization of debt premium | 421,616 | 373,759 | 227,442 | 227,442 | 227,442 | 227,442 | 152,016 | 136,930 | 136,930 | 136,930 |
| Amortization of loss on advance refundings | (221,959) | (375,717) | (385,645) | (180,723) | (180,722) | (259,780) | (263,756) | (261,387) | (261,387) | (295,684) |
| Total Nonoperating Revenues and (Expenses) | ($531,784) | ($1,186,508) | ($1,431,480) | ($1,922,021) | ($2,056,221) | ($2,232,883) | ($2,664,905) | ($2,805,463) | ($2,906,512) | ($3,024,381) |

**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

CAPITAL CONTRIBUTIONS BY SOURCE - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Special assessments billed on water mains installed | $ - | $ 476,022 | $ - | $ - | $ 62,236 | $ - | $ 91,911 | $ 28,638 | $ 6,713 | $ 178 |
| Special assessments billed on water laterals installed | - | 76,500 | - | - | 7,056 | 15,742 | 70,848 | 18,234 | 38,241 | 43,763 |
| Total special assessments billed | - | 552,522 | - | - | 69,292 | 15,742 | 162,759 | 46,872 | 44,954 | 43,941 |
| Developers' contributions of new subdivision mains & laterals | 591,178 | 773,100 | 782,979 | 638,822 | 364,982 | - | 89,481 | - | 5,191 | 111,946 |
| Total capital contributions billed | $ 591,178 | $ 1,325,622 | $ 782,979 | $ 638,822 | $ 434,274 | $ 15,742 | $ 252,240 | $ 46,872 | $ 50,145 | $ 155,887 |
| Total capital contributions collected | $ 591,178 | $ 1,325,622 | $ 782,979 | $ 638,822 | $ 434,274 | $ 15,742 | $ 252,240 | $ 46,872 | $ 50,145 | $ 155,887 |

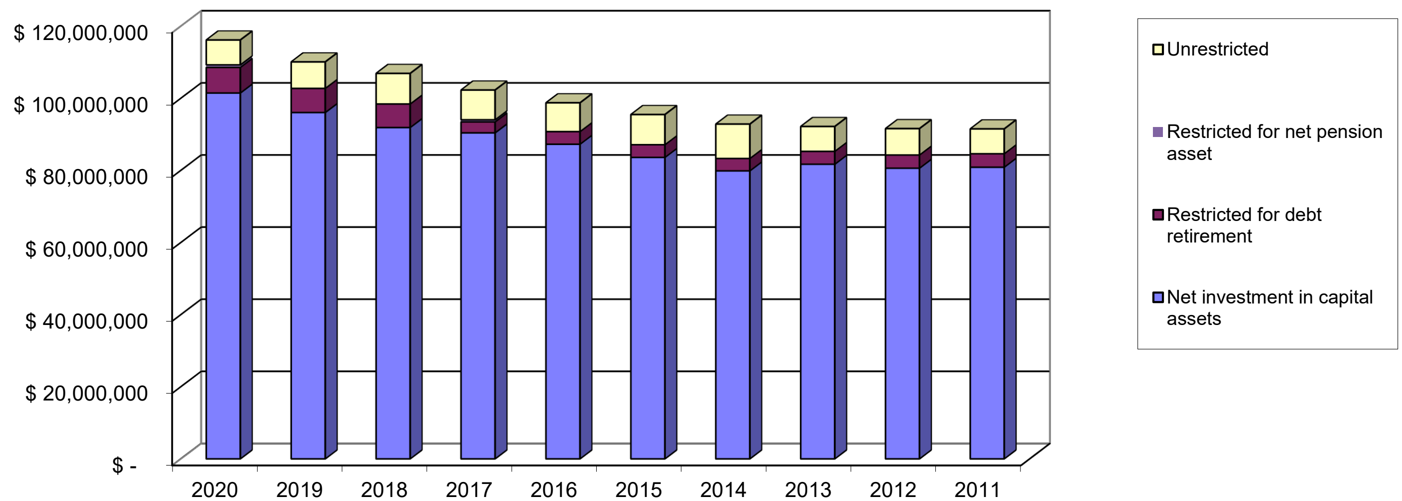
Note: Total special assessments billed consists mainly of special assessments installments placed on the City's tax roll. The City reimburses the Water Utility within 30 days of being invoiced by the Utility and then records the assessments on the City's financial statements as a receivable.

**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

NET POSITION BY COMPONENT - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Net investment in capital assets | $ 101,456,742 | $ 96,040,064 | $ 91,883,099 | $ 90,401,893 | $ 87,255,877 | $ 83,599,544 | $ 79,864,867 | $ 81,704,282 | $ 80,606,564 | $ 80,871,378 |
| Restricted for debt retirement | 7,095,794 | 6,697,747 | 6,529,150 | 3,049,249 | 3,500,834 | 3,524,289 | 3,440,245 | 3,571,906 | 3,658,193 | 3,741,358 |
| Restricted for private service replacement | 68,642 | 39,356 | 36,485 | 56,252 | 5,998 | - | - | - | - | - |
| Restricted for net pension asset | 858,420 | - | 718,059 | - | - | 585,000 | - | - | - | - |
| Unrestricted | 6,889,789 | 7,341,324 | 8,479,107 | 8,240,862 | 7,980,947 | 8,355,600 | 9,526,447 | 6,894,112 | 7,318,089 | 6,894,738 |
| Total Net Position | $ 116,369,387 | $ 110,118,491 | $ 107,645,900 | $ 101,748,256 | $ 98,743,656 | $ 96,064,433 | $ 92,831,559 | $ 92,170,300 | $ 91,582,846 | $ 91,507,474 |

**Net Position by Component**

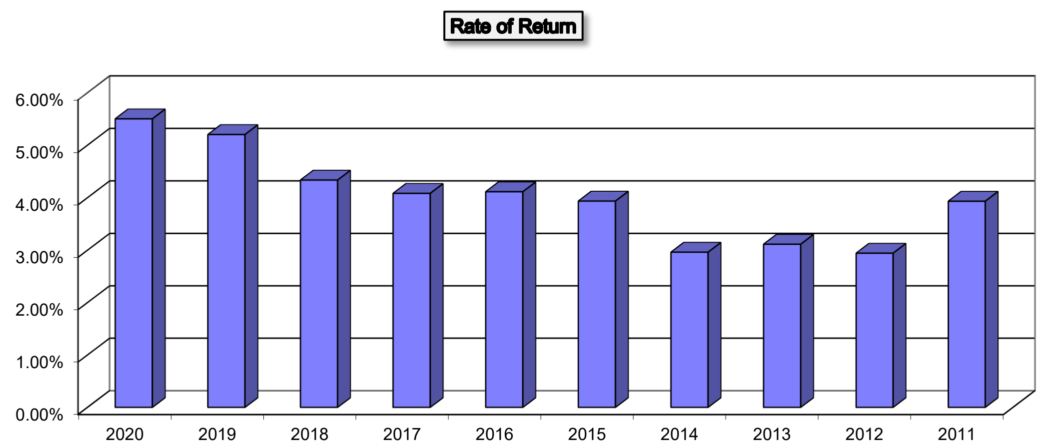


## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

### RETURN ON RATE BASE (PSCW METHOD) - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Utility plant in service - average | $ 208,672,544 | $ 203,554,124 | $ 199,402,909 | $ 194,330,005 | $ 189,321,489 | $ 184,349,217 | $ 181,083,519 | $ 178,939,268 | $ 176,604,649 | $ 172,480,167 |
| Less: Accum deprec - average | 83,448,887 | 79,398,523 | 75,116,786 | 70,667,498 | 66,281,769 | 62,269,470 | 58,612,955 | 54,833,982 | 51,177,234 | 47,748,751 |
| Plus: Materials & supplies - average | 513,053 | 522,481 | 520,809 | 476,039 | 474,328 | 485,932 | 470,320 | 430,643 | 407,089 | 427,543 |
| Less: Regulatory liability - average (2) | 704,699 | 906,041 | 1,107,383 | 1,308,726 | 1,510,069 | 1,711,411 | 1,912,753 | 2,114,096 | 2,315,438 | 2,516,781 |
| Average Net Rate Base | $ 125,032,011 | $ 123,772,041 | $ 123,699,549 | $ 122,829,820 | $ 122,003,979 | $ 120,854,268 | $ 121,028,131 | $ 122,421,833 | $ 123,519,066 | $ 122,642,178 |
| Operating Income (1) | $ 6,878,493 | $ 6,439,163 | $ 5,362,947 | $ 5,014,153 | $ 5,018,208 | $ 4,756,089 | $ 3,585,329 | $ 3,812,089 | $ 3,634,999 | $ 4,823,217 |
| Actual Rate of Return | 5.50% | 5.20% | 4.34% | 4.08% | 4.11% | 3.94% | 2.96% | 3.11% | 2.94% | 3.93% |
| PSCW Authorized Rate of Return | 3.90% | 3.20% | 3.20% | 2.84% | 2.84% | 2.84% | 2.27% | 2.77% | 2.52% | 2.52% |

(1) - The property tax equivalent remains an operating expense for rate setting purposes of the PSCW.
(2) - The PSCW has modified the calculation of the rate of return effective January 1, 2004 by reclassifying the pre-2003 contributions in aid of construction and additional accumulated depreciation as a regulatory liability. The PSCW has also modified the calculation of the rate of return effective January 1, 2015 by reclassifying a portion of the effects of the implementation of GASB 68 on the current year pension expense as a regulatory liability.

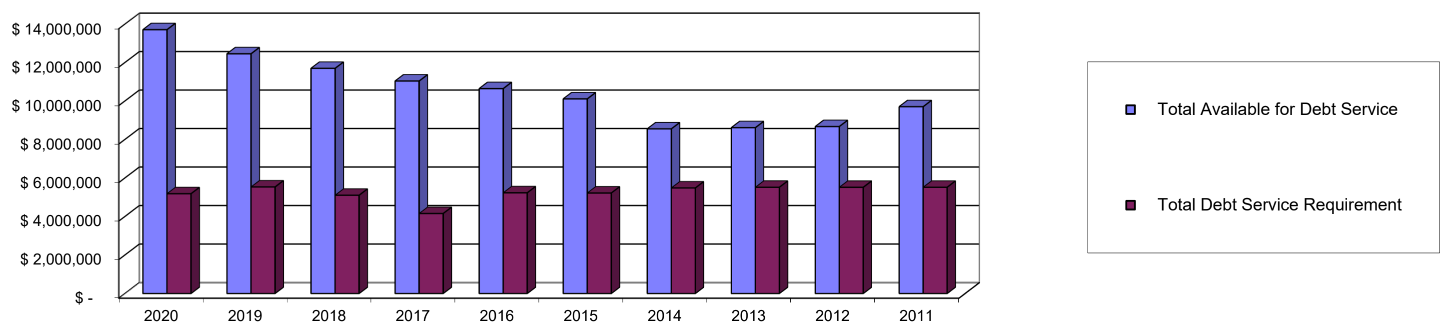


## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

### REVENUE BOND COVERAGE AND DEBT RATIOS - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Net Income (Change in Net Position) | $ 6,250,896 | $ 4,867,563 | $ 4,025,556 | $ 3,004,600 | $ 2,679,223 | $ 2,051,420 | $ 661,259 | $ 587,454 | $ 524,342 | $ 1,653,464 |
| Add Back: | | | | | | | | | | |
| Depreciation | 5,651,245 | 5,484,684 | 5,686,117 | 5,606,614 | 5,556,148 | 5,467,420 | 4,805,319 | 4,782,185 | 4,796,086 | 4,559,253 |
| Amortization | 331,110 | 129,495 | 289,656 | 84,734 | 84,733 | 163,791 | 243,193 | 255,910 | 255,910 | 290,207 |
| Interest Expense | 1,472,722 | 1,970,057 | 1,693,833 | 2,340,166 | 2,320,992 | 2,424,537 | 2,838,129 | 2,984,093 | 3,091,531 | 3,198,572 |
| Total Available for Debt Service | $ 13,705,973 | $ 12,451,799 | $ 11,695,162 | $ 11,036,114 | $ 10,641,096 | $ 10,107,168 | $ 8,547,900 | $ 8,609,642 | $ 8,667,869 | $ 9,701,496 |
| Debt Service Requirement: | | | | | | | | | | |
| Principal | $ 3,705,000 | $ 3,560,000 | $ 3,405,000 | $ 1,810,000 | $ 2,905,000 | $ 2,790,000 | $ 2,640,000 | $ 2,530,000 | $ 2,420,000 | $ 2,315,000 |
| Interest | 1,472,722 | 1,970,057 | 1,693,833 | 2,340,166 | 2,320,992 | 2,424,537 | 2,838,129 | 2,984,093 | 3,091,531 | 3,198,572 |
| Total Debt Service Requirement | $ 5,177,722 | $ 5,530,057 | $ 5,098,833 | $ 4,150,166 | $ 5,225,992 | $ 5,214,537 | $ 5,478,129 | $ 5,514,093 | $ 5,511,531 | $ 5,513,572 |
| Coverage | 2.65 | 2.25 | 2.29 | 2.66 | 2.04 | 1.94 | 1.56 | 1.56 | 1.57 | 1.76 |
| Debt Ratio: | | | | | | | | | | |
| Total Liabilities | $ 56,463,629 | $ 60,613,697 | $ 57,494,816 | $ 61,957,249 | $ 63,641,807 | $ 66,060,315 | $ 68,092,234 | $ 70,211,592 | $ 73,023,076 | $ 77,676,120 |
| Total Assets | $ 172,741,200 | $ 168,614,009 | $ 162,545,816 | $ 161,784,345 | $ 161,173,139 | $ 161,529,710 | $ 160,923,793 | $ 162,381,892 | $ 164,605,922 | $ 163,725,610 |
| Debt Ratio Percentage | 32.69% | 35.95% | 35.37% | 38.30% | 39.49% | 40.90% | 42.31% | 43.24% | 44.36% | 47.44% |
| Revenue bonds outstanding at year-end (1) | $ 44,321,827 | $ 48,448,445 | $ 51,811,133 | $ 55,262,853 | $ 57,119,573 | $ 60,071,293 | $ 62,828,955 | $ 65,352,589 | $ 67,758,131 | $ 69,604,705 |
| Outstanding debt per capita | $ 419.34 | $ 458.39 | $ 491.21 | $ 524.10 | $ 543.59 | $ 571.83 | $ 600.03 | $ 626.58 | $ 649.96 | $ 667.67 |
| Outstanding debt per customer | $ 1,211.87 | $ 1,324.71 | $ 1,418.74 | $ 1,517.54 | $ 1,569.78 | $ 1,654.04 | $ 1,730.49 | $ 1,807.12 | $ 1,877.22 | $ 1,933.79 |

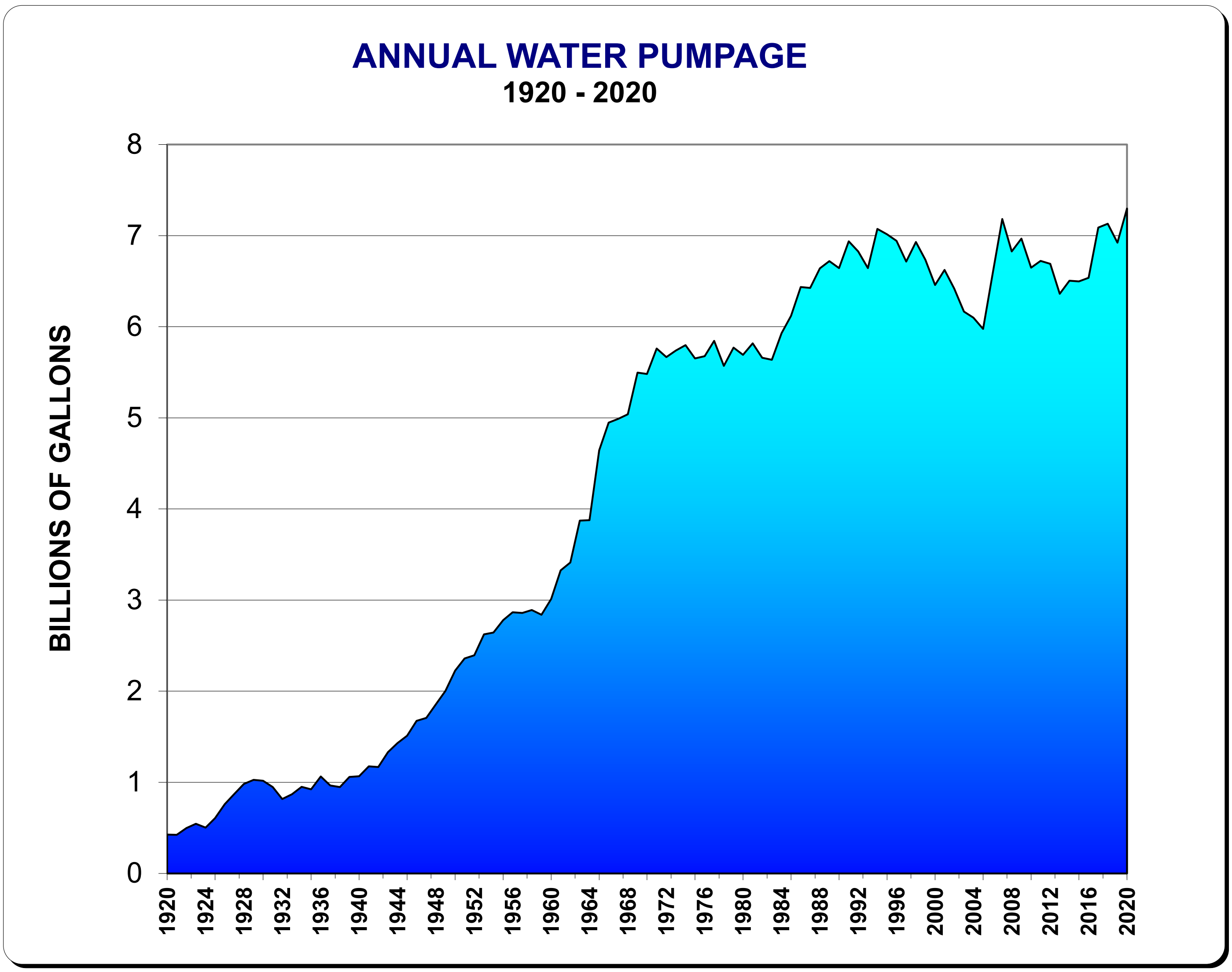
(1) - net of related premiums, discounts and adjustments



**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

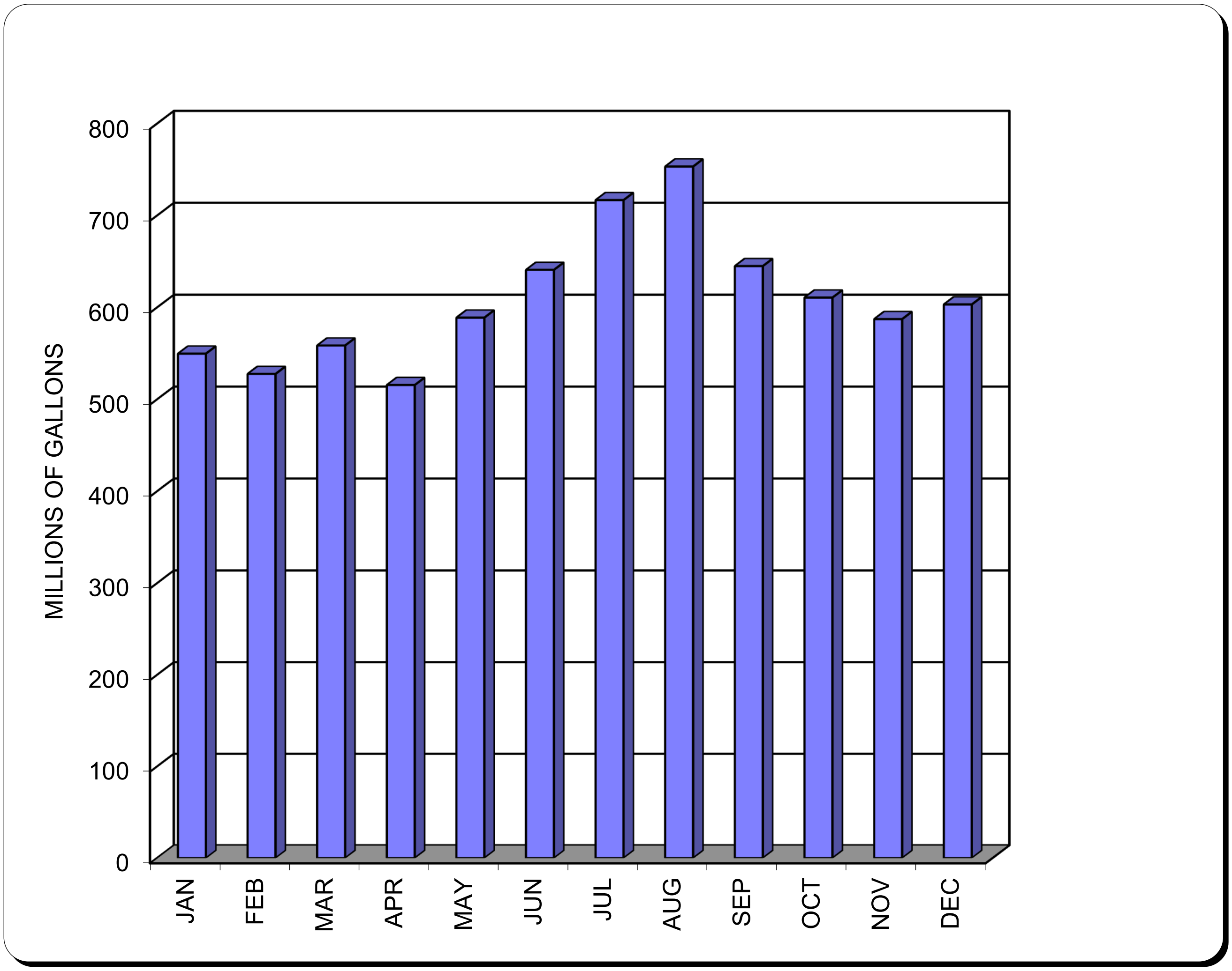
ANNUAL WATER PUMPAGE

| | |
|---|---|
| 2020 | 7,297,069,000 gallons |
| 2019 | 6,923,550,000 gallons |
| 2018 | 7,129,676,000 gallons |
| 2017 | 7,088,892,000 gallons |
| 2016 | 6,537,120,000 gallons |



**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

MONTHLY WATER PUMPAGE
2020




| | | |
|---|---|---|
| 2020 Pumpage | - Lake Michigan----------------------------------------- | 7,296,270,993 Gallons |
| | - Water Purchased from Town of Scott------------- | 798,000 Gallons |

2020 Average Daily Pumpage--------------------------------------------- 19,989,784 Gallons
2020 Highest Daily Pumpage, August 27, 2020------------------------- 27,059,000 Gallons
2020 Lowest Daily Pumpage, February 9, 2020------------------------- 12,699,000 Gallons
Record High Daily Pumpage, July 7, 1988------------------------------- 32,909,000 Gallons

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## WATER PRODUCED AND CONSUMED - LAST TEN YEARS
GALLONS ARE PRESENTED IN THOUSANDS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Gallons produced | 7,033,295 | 6,334,438 | 6,513,047 | 6,516,968 | 6,535,992 | 6,498,045 | 6,504,339 | 6,361,641 | 6,690,099 | 6,722,466 |
| Gallons sold (1) | (5,988,151) | (5,953,277) | (6,135,481) | (6,066,409) | (5,878,274) | (5,972,675) | (5,954,478) | (6,095,811) | (6,392,999) | (6,400,957) |
| Gallons used for production and lost due to system leaks | (243,617) | (263,338) | (235,627) | (187,062) | (159,351) | (192,243) | (362,872) | (91,959) | (98,385) | (70,215) |
| Gallons produced and unaccounted for | 801,527 | 117,823 | 141,939 | 263,497 | 498,367 | 333,127 | 186,989 | 173,871 | 198,715 | 251,294 |
| Percent unaccounted for | 11.40% | 1.86% | 2.18% | 4.04% | 7.62% | 5.13% | 2.87% | 2.73% | 2.97% | 3.74% |
| Maximum day pumpage | 27,059 | 27,742 | 29,584 | 26,067 | 27,370 | 27,772 | 24,911 | 25,913 | 28,398 | 26,056 |
| Date of maximum pumpage | 8/27/20 | 7/17/19 | 8/15/18 | 8/9/17 | 8/10/16 | 7/27/15 | 8/8/14 | 7/16/13 | 7/12/12 | 7/21/11 |
| Minimum day pumpage | 12,699 | 13,980 | 12,984 | 13,954 | 12,719 | 13,395 | 12,206 | 12,996 | 13,300 | 12,219 |
| Date of minimum pumpage | 2/9/20 | 12/29/19 | 12/25/18 | 12/25/17 | 3/27/16 | 3/22/15 | 7/5/14 | 3/24/13 | 12/25/12 | 12/25/11 |
| Total KWH used for pumping | 13,281,057 | 13,303,689 | 12,361,996 | 13,197,754 | 12,878,027 | 13,085,528 | 11,480,570 | 12,802,763 | 13,203,586 | 13,435,570 |

(1) - includes sales to wholesale customers

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## WATER RATES - LAST TEN YEARS

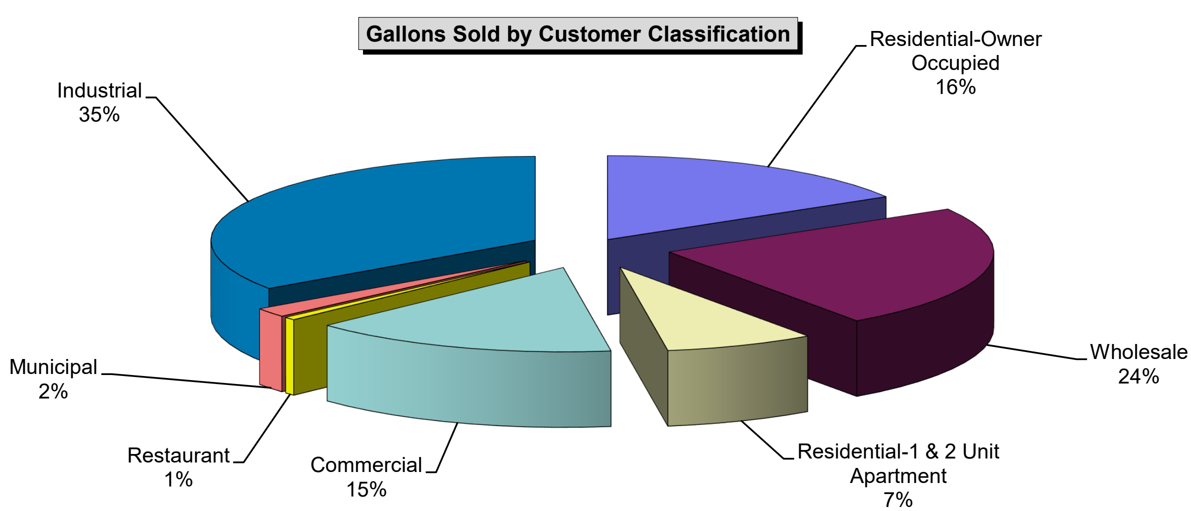
| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Monthly Meter Charge: | | | | | | | | | | |
| 5/8" & 3/4" | $ 6.80 | $ 6.17 | $ 6.17 | $ 5.25 | $ 5.25 | $ 5.25 | $ 5.00 | $ 5.00 | $ 5.00 | $ 5.00 |
| 1" | 10.20 | 9.20 | 9.20 | 7.90 | 7.90 | 7.90 | 7.50 | 7.50 | 7.50 | 7.50 |
| 1 1/4" | 13.50 | | | | | | | | | |
| 1 1/2" | 16.50 | 15.10 | 15.10 | 13.65 | 13.65 | 13.65 | 13.00 | 13.00 | 13.00 | 13.00 |
| 2" | 24.90 | 22.80 | 22.80 | 22.10 | 22.10 | 22.10 | 21.00 | 21.00 | 21.00 | 21.00 |
| 3" | 38.80 | 35.60 | 35.60 | 33.60 | 33.60 | 33.60 | 32.00 | 32.00 | 32.00 | 32.00 |
| 4" | 56.80 | 52.20 | 52.20 | 52.50 | 52.50 | 52.50 | 50.00 | 50.00 | 50.00 | 50.00 |
| 6" | 95.60 | 87.80 | 87.80 | 81.00 | 81.00 | 81.00 | 77.00 | 77.00 | 77.00 | 77.00 |
| 8" | 141.30 | 129.80 | 129.80 | 120.00 | 120.00 | 120.00 | 114.00 | 114.00 | 111.00 | 111.00 |
| 10" | 200.80 | 184.50 | 184.50 | - | - | - | - | - | - | - |
| 12" | 260.40 | 239.20 | 239.20 | - | - | - | - | - | - | - |
| Effective date of rate change | 06/01/20 | | 10/01/18 | | | 11/05/15 | | | | |
| Water billing rate per 1,000 gallons: | | | | | | | | | | |
| First 25,000 gallons per month | $ 3.56 | $ 3.46 | $ 3.46 | $ 3.03 | $ 3.03 | $ 3.03 | $ 2.91 | $ 2.75 | $ 2.61 | $ 2.61 |
| Next 350,000 gallons per month | 3.42 | 3.33 | 3.33 | 2.91 | 2.91 | 2.91 | 2.65 | 2.46 | 2.31 | 2.31 |
| Usage over 375,000 gallons per month | 2.53 | 2.42 | 2.42 | 2.21 | 2.21 | 2.21 | 2.07 | 1.90 | 1.75 | 1.75 |
| Effective date of rate change | 06/01/20 | | 10/01/18 | | | 11/05/15 | 07/15/14 | 03/06/13 | | |
| Monthly Public Fire Protection Charge: | | | | | | | | | | |
| 5/8" & 3/4" | $ 2.45 | $ 2.40 | $ 2.40 | $ 2.97 | $ 2.97 | $ 2.97 | $ 2.97 | $ 2.75 | $ 2.47 | $ 2.47 |
| 1" | 6.10 | 6.10 | 6.10 | 7.40 | 7.40 | 7.40 | 7.40 | 6.90 | 6.20 | 6.20 |
| 1 1/4" | 9.10 | | | | | | | | | |
| 1 1/2" | 12.30 | 12.00 | 12.00 | 14.90 | 14.90 | 14.90 | 14.90 | 13.80 | 12.40 | 12.40 |
| 2" | 19.60 | 19.00 | 19.00 | 23.80 | 23.80 | 23.80 | 23.80 | 22.10 | 19.80 | 19.80 |
| 3" | 36.80 | 36.00 | 36.00 | 44.50 | 44.50 | 44.50 | 44.50 | 41.30 | 37.00 | 37.00 |
| 4" | 61.30 | 61.00 | 61.00 | 74.00 | 74.00 | 74.00 | 74.00 | 68.80 | 62.00 | 62.00 |
| 6" | 122.60 | 121.00 | 121.00 | 148.00 | 148.00 | 148.00 | 148.00 | 137.60 | 124.00 | 124.00 |
| 8" | 196.10 | 194.00 | 194.00 | 237.00 | 237.00 | 237.00 | 237.00 | 220.10 | 198.00 | 198.00 |
| 10" | 294.20 | 291.00 | 291.00 | - | - | - | - | - | - | - |
| 12" | 392.30 | 388.00 | 388.00 | - | - | - | - | - | - | - |
| Effective date of rate change | 06/01/20 | | 10/01/18 | | | | 07/15/14 | 03/06/13 | | |

Notes:
Changes in water rates must be approved by the State of Wisconsin Public Service Commission.

## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

### ANALYSIS OF OPERATING REVENUE - 2020

| Classification | Gallons | Revenue | Average Number of Customers Billed | Average Daily Consumption Per Customer |
|---|---|---|---|---|
| Residential-Owner Occupied | 985,177,059 | $ 5,333,520 | 22,574 | 120 Gallons |
| Residential-1 & 2 Unit Apartment | 445,353,986 | 2,329,540 | 9,728 | 125 Gallons |
| Restaurant | 34,954,354 | 139,634 | 152 | 630 Gallons |
| Commercial | 915,965,914 | 3,458,188 | 3,316 | 757 Gallons |
| Industrial | 2,078,099,001 | 5,450,345 | 165 | 34,506 Gallons |
| Municipal | 105,658,800 | 369,660 | 232 | 1,248 Gallons |
| Wholesale | 1,422,941,344 | 3,894,966 | 4 | --- |
| Private Fire Protection | --- | 150,444 | 492 | --- |
| Public Fire Protection | --- | 1,364,722 | --- | --- |
| Customer Late Payment Penalties | --- | 73,934 | --- | --- |
| Sewer Collection Revenue | --- | 1,255,747 | --- | --- |
| Other Operating Revenue | --- | 304,798 | --- | --- |
| Totals | 5,988,150,458 | $ 24,125,498 | 36,663 | |



# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## USAGE SCHEDULE OF THE CURRENT TWELVE LARGEST CONSUMERS
For the Years Ended December 31, 2020 and 2019

| | Gallons Used | | Increase |
|---|---|---|---|
| Name of Customer | 2020 | 2019 | (Decrease) |
| Village of Ashwaubenon | 1,178,763,476 | 1,186,706,488 | (7,943,012) |
| Procter & Gamble | 522,145,050 | 503,444,504 | 18,700,546 |
| Georgia-Pacific | 366,654,543 | 395,882,680 | (29,228,137) |
| JBS Green Bay | 355,638,111 | 368,165,847 | (12,527,736) |
| American Foods Group | 277,756,650 | 281,926,690 | (4,170,040) |
| Bay Valley Foods | 211,223,681 | 237,385,602 | (26,161,921) |
| Green Bay Packaging | 277,017,484 | 191,284,828 | 85,732,656 |
| Village of Hobart | 139,407,004 | 116,794,216 | 22,612,788 |
| Village of Wrightstown | 67,242,208 | 68,988,040 | (1,745,832) |
| Bellin Health | 33,506,144 | 46,278,177 | (12,772,033) |
| Aurora Health Care | 46,597,677 | 44,132,030 | 2,465,647 |
| HSHS St. Vincent Hospital | 36,693,447 | 37,757,110 | (1,063,663) |
| Totals | 3,512,645,475 | 3,478,746,212 | 33,899,263 |
| Percentage of Metered Water | 58.66% | 58.06% | 0.60% |

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

REVENUE SCHEDULE OF THE TWELVE LARGEST CONSUMERS - LAST TEN YEARS

| Name of Customer | 2020 | | 2019 | | 2018 | | 2017 | | 2016 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % of Oper Revenue | Amount | % of Oper Revenue | Amount | % of Oper Revenue | Amount | % of Oper Revenue | Amount | % of Oper Revenue |
| Village of Ashwaubenon | $ 2,952,509 | 12.24% | $ 2,903,163 | 12.73% | $ 2,721,979 | 12.56% | $ 2,793,770 | 13.23% | $ 2,804,817 | 14.16% |
| Georgia-Pacific | 950,146 | 3.94% | 999,289 | 4.38% | 948,559 | 4.38% | 1,051,372 | 4.98% | 1,004,411 | 5.07% |
| Procter & Gamble | 1,331,354 | 5.52% | 1,250,072 | 5.48% | 1,065,695 | 4.92% | 1,055,098 | 5.00% | 892,735 | 4.51% |
| JBS Green Bay | 904,156 | 3.75% | 912,367 | 4.00% | 837,681 | 3.87% | 792,364 | 3.75% | 707,612 | 3.57% |
| American Foods Group | 731,502 | 3.03% | 719,893 | 3.16% | 641,117 | 2.96% | 590,607 | 2.80% | 559,195 | 2.82% |
| Bay Valley Foods | 534,509 | 2.22% | 581,576 | 2.55% | 527,021 | 2.43% | 450,495 | 2.13% | 436,784 | 2.20% |
| Green Bay Packaging | 716,121 | 2.97% | 489,048 | 2.14% | 449,130 | 2.07% | 443,762 | 2.10% | 393,515 | 1.99% |
| Village of Hobart | 349,705 | 1.45% | 285,740 | 1.25% | 275,325 | 1.27% | 225,291 | 1.07% | 214,450 | 1.08% |
| Bellin Health | 108,467 | 0.45% | 137,933 | 0.60% | 131,455 | 0.61% | 120,201 | 0.57% | 142,146 | 0.72% |
| Aurora Health Care | 143,124 | 0.59% | 134,581 | 0.59% | 131,120 | 0.61% | 144,543 | 0.68% | 128,794 | 0.65% |
| Wisc Public Service Corp | | | | | 125,862 | 0.58% | | | | |
| HSHS St. Vincent Hospital | 110,082 | 0.46% | 111,339 | 0.49% | | | | | 96,617 | 0.49% |
| Town of Scott | | | | | | | 96,827 | 0.46% | 90,876 | 0.46% |
| Village of Wrightstown | 165,921 | 0.69% | 166,936 | 0.73% | 160,256 | 0.74% | 200,397 | 0.95% | | |
| Totals | $ 8,997,596 | 37.29% | $ 8,691,937 | 38.10% | $ 8,015,200 | 36.99% | $ 7,964,727 | 37.71% | $ 7,471,952 | 37.71% |

| Name of Customer | 2015 | | 2014 | | 2013 | | 2012 | | 2011 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % of Oper Revenue | Amount | % of Oper Revenue | Amount | % of Oper Revenue | Amount | % of Oper Revenue | Amount | % of Oper Revenue |
| Village of Ashwaubenon | $ 2,562,371 | 13.44% | $ 2,420,081 | 13.32% | $ 2,177,423 | 12.30% | $ 2,157,758 | 12.23% | $ 2,029,400 | 11.55% |
| Georgia-Pacific | 1,040,061 | 5.45% | 967,245 | 5.32% | 1,002,521 | 5.66% | 1,051,940 | 5.96% | 928,516 | 5.28% |
| Procter & Gamble | 1,144,229 | 6.00% | 1,086,662 | 5.98% | 1,055,999 | 5.97% | 1,189,974 | 6.75% | 1,455,966 | 8.29% |
| JBS Green Bay | 665,163 | 3.49% | 615,100 | 3.38% | 612,415 | 3.46% | 561,736 | 3.18% | 611,492 | 3.48% |
| American Foods Group | 495,649 | 2.60% | 447,006 | 2.46% | 427,416 | 2.41% | 411,317 | 2.33% | 418,636 | 2.38% |
| Bay Valley Foods | 360,751 | 1.89% | 290,177 | 1.60% | 225,637 | 1.27% | 232,763 | 1.32% | 206,064 | 1.17% |
| Green Bay Packaging | 342,048 | 1.79% | 297,661 | 1.64% | 276,827 | 1.56% | 258,445 | 1.47% | 444,193 | 2.53% |
| Village of Hobart | 202,109 | 1.06% | 204,814 | 1.13% | 192,467 | 1.09% | 183,400 | 1.04% | 100,249 | 0.57% |
| Bellin Health | 112,657 | 0.59% | 105,162 | 0.58% | 97,775 | 0.55% | 93,218 | 0.53% | 94,317 | 0.54% |
| Aurora Health Care | 110,622 | 0.58% | 123,184 | 0.68% | | | | | | |
| Wisc Public Service Corp | 97,450 | 0.51% | 128,392 | 0.71% | 147,874 | 0.84% | 129,744 | 0.74% | 163,595 | 0.93% |
| HSHS St. Vincent Hospital | | | | | 98,234 | 0.55% | 101,732 | 0.58% | 90,705 | 0.52% |
| Town of Scott | 87,136 | 0.46% | 92,191 | 0.51% | 90,849 | 0.51% | 76,420 | 0.43% | 82,069 | 0.47% |
| Totals | $ 7,220,246 | 37.87% | $ 6,777,675 | 37.30% | $ 6,405,437 | 36.19% | $ 6,448,447 | 36.56% | $ 6,625,202 | 37.70% |

## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

### TWELVE LARGEST CONSUMERS
CURRENT YEAR AND NINE YEARS AGO

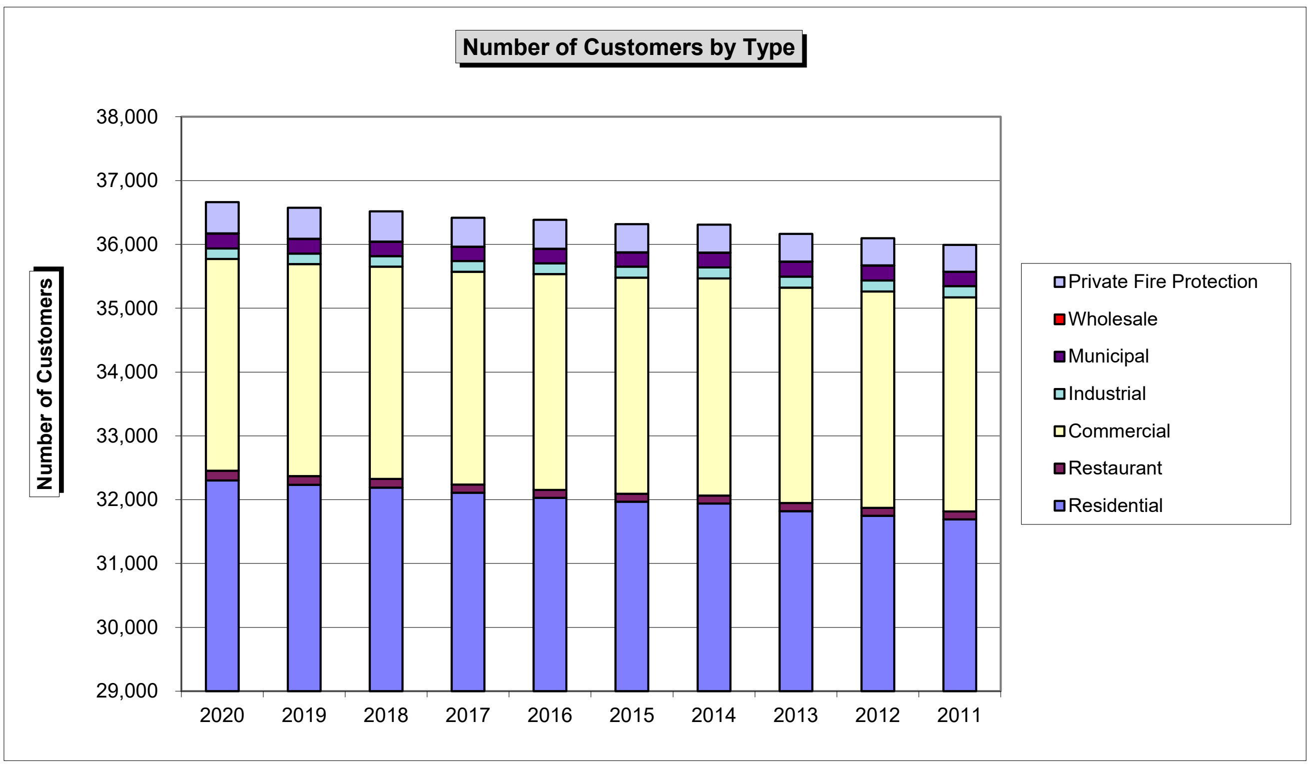
| | 2020 | | | |
|---|---|---|---|---|
| Name of Customer | Amount | % of Oper Revenue | Gallons Used | % of Water Metered |
| Village of Ashwaubenon | $ 2,952,509 | 12.24% | 1,178,763,476 | 19.68% |
| Procter & Gamble | 1,331,354 | 5.52% | 522,145,050 | 8.72% |
| Georgia-Pacific | 950,146 | 3.94% | 366,654,543 | 6.12% |
| JBS Greeen Bay | 904,156 | 3.75% | 355,638,111 | 5.94% |
| American Foods Group | 731,502 | 3.03% | 277,756,650 | 4.64% |
| Bay Valley Foods | 534,509 | 2.22% | 211,223,681 | 3.53% |
| Green Bay Packaging | 716,121 | 2.97% | 277,017,484 | 4.63% |
| Village of Hobart | 349,705 | 1.45% | 139,407,004 | 2.33% |
| Village of Wrightstown | 165,921 | 0.69% | 67,242,208 | 1.12% |
| Bellin Health | 108,467 | 0.45% | 33,506,144 | 0.56% |
| Aurora Health Care | 143,124 | 0.59% | 46,597,677 | 0.78% |
| HSHS St. Vincent Hospital | 110,082 | 0.46% | 36,693,447 | 0.61% |
| Totals | $ 8,997,596 | 37.29% | 3,512,645,475 | 58.66% |

| | 2011 | | | |
|---|---|---|---|---|
| Name of Customer | Amount | % of Oper Revenue | Gallons Used | % of Water Metered |
| Village of Ashwaubenon | $ 2,029,400 | 11.55% | 1,146,518,692 | 17.91% |
| Procter & Gamble | 1,455,966 | 8.29% | 820,446,418 | 12.82% |
| Georgia-Pacific | 928,516 | 5.28% | 512,162,287 | 8.00% |
| JBS Green Bay | 611,492 | 3.48% | 338,816,765 | 5.29% |
| Green Bay Packaging | 444,193 | 2.53% | 241,686,908 | 3.78% |
| American Foods Group | 418,636 | 2.38% | 224,106,395 | 3.50% |
| Bay Valley Foods | 206,064 | 1.17% | 114,493,368 | 1.79% |
| Wisconsin Public Service Corp | 163,595 | 0.93% | 82,541,344 | 1.29% |
| Village of Hobart | 100,249 | 0.57% | 56,636,316 | 0.88% |
| Bellin Health | 94,317 | 0.54% | 42,469,121 | 0.66% |
| HSHS St. Vincent Hospital | 90,705 | 0.52% | 42,356,375 | 0.66% |
| Town of Scott | 82,069 | 0.47% | 46,860,704 | 0.73% |
| Totals | $ 6,625,202 | 37.70% | 3,669,094,693 | 57.32% |

## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

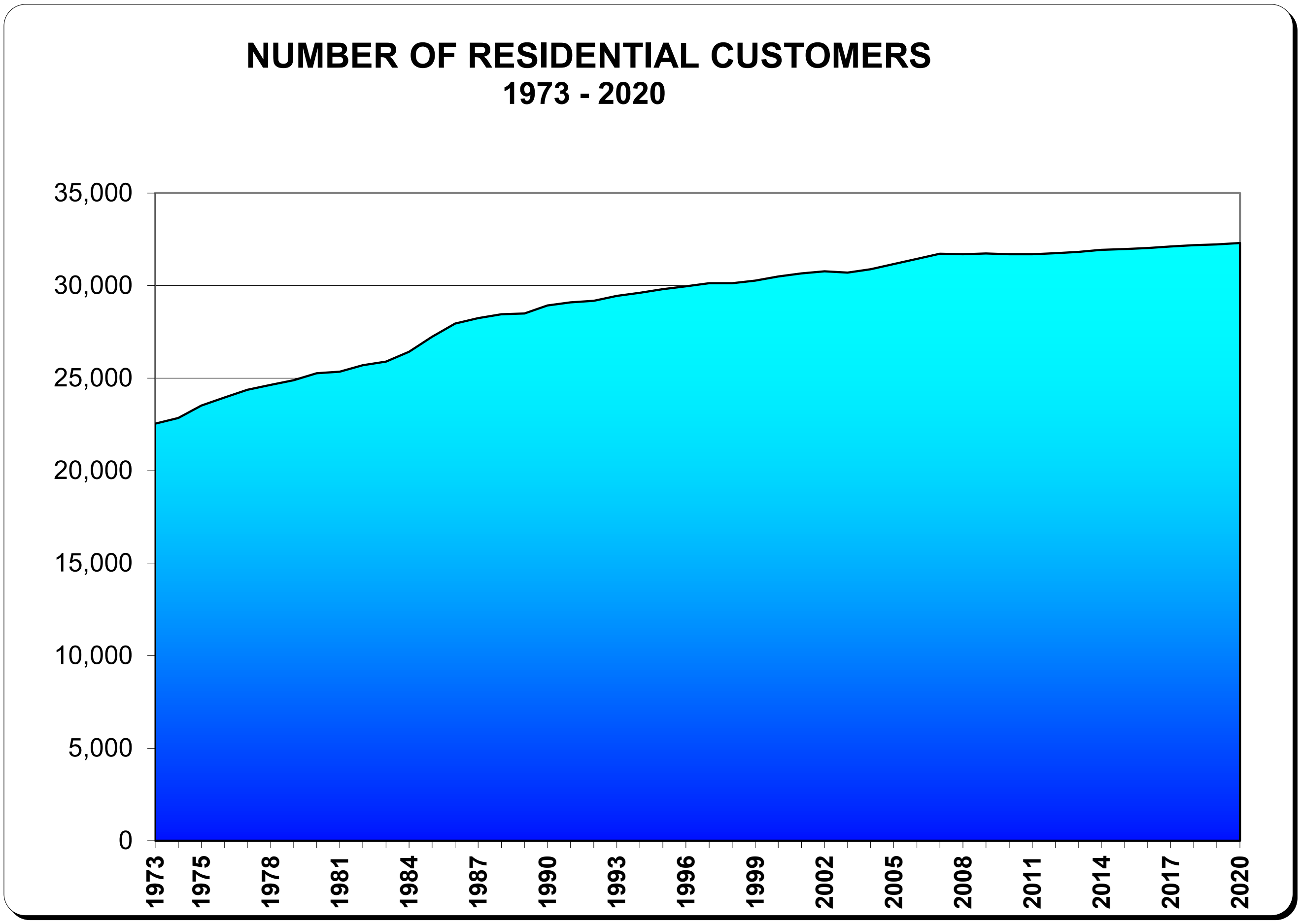
### NUMBER OF CUSTOMERS BY TYPE - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Residential | 32,302 | 32,232 | 32,188 | 32,108 | 32,027 | 31,968 | 31,939 | 31,818 | 31,746 | 31,691 |
| Restaurant | 152 | 139 | 139 | 127 | 127 | 125 | 126 | 130 | 126 | 126 |
| Commercial | 3,316 | 3,320 | 3,325 | 3,336 | 3,379 | 3,384 | 3,401 | 3,375 | 3,388 | 3,353 |
| Industrial | 165 | 163 | 162 | 168 | 172 | 174 | 171 | 173 | 174 | 176 |
| Municipal | 232 | 232 | 228 | 219 | 222 | 220 | 231 | 232 | 232 | 223 |
| Wholesale | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| Private Fire Protection | 492 | 483 | 473 | 454 | 456 | 444 | 436 | 433 | 426 | 422 |
| Totals | 36,663 | 36,573 | 36,519 | 36,416 | 36,387 | 36,318 | 36,307 | 36,164 | 36,095 | 35,994 |



**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

RESIDENTIAL CUSTOMER ANALYSIS




RESIDENTIAL CUSTOMERS

Five Year Record

| | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|
| Average Number of Customers | 32,302 | 32,232 | 32,188 | 32,108 | 32,027 |
| Average Annual Usage Per Customer (Gallons) | 44,286 | 41,668 | 44,150 | 42,800 | 44,296 |
| Average Annual Billings Per Customer | $ 237.24 | $ 217.51 | $ 199.27 | $ 191.49 | $ 196.84 |
| Rate Increases | 6/1/20 | --- | 10/01/18 | --- | --- |
| Approximate % Increase | 4.4% | --- | 4.0% | --- | --- |

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Population - City of Green Bay | 105,599 | 105,693 | 105,477 | 105,443 | 105,079 | 105,051 | 104,710 | 104,300 | 104,275 | 104,250 |
| Unemployment Rate (1) | | | | | | | | | | |
| Green Bay Metropolitan Area | 6.0% | 3.2% | 3.0% | 3.2% | 3.8% | 4.2% | 5.1% | 6.2% | 6.5% | 7.1% |
| State of Wisconsin | 6.3% | 3.3% | 3.0% | 3.3% | 4.1% | 4.6% | 5.5% | 6.7% | 6.9% | 7.5% |
| Building Permits - City of Green Bay | | | | | | | | | | |
| Number of New Residential Projects | 71 | 72 | 110 | 100 | 112 | 69 | 67 | 79 | 48 | 41 |
| Value of New Residential Projects ($000's) | $ 20,020 | $ 21,831 | $ 32,316 | $ 26,941 | $ 31,321 | $ 21,771 | $ 29,961 | $ 17,732 | $ 10,227 | $ 7,193 |
| Number of Total Building Permits | 2,995 | 3,326 | 3,088 | 3,037 | 2,877 | 2,753 | 2,236 | 2,206 | 2,318 | 2,386 |
| Value of Total Building Projects ($000's) | $ 348,827 | $ 173,504 | $ 184,284 | $ 143,678 | $ 219,869 | $ 182,138 | $ 120,215 | $ 69,038 | $ 221,223 | $ 80,886 |
| Personal Income - Green Bay Metro Area | | | | | | | | | | |
| Total (million $) | (2) | $ 17,108 | $ 16,575 | $ 15,679 | $ 15,047 | $ 14,852 | $ 14,282 | $ 13,685 | $ 13,537 | $ 12,796 |
| Per Capita | (2) | $ 52,981 | $ 51,575 | $ 49,044 | $ 47,413 | $ 47,050 | $ 45,483 | $ 43,870 | $ 43,582 | $ 41,462 |

(1) - Unemployment rate is annual average not seasonally adjusted.

(2) - Personal income information for most recent year not available at time of publication.

Green Bay Metro Area - defined as an area consisting of a recognized population nucleus and adjacent communities that have a high degree of integration with that nucleus.

Sources: Wisconsin Department of Administration
Wisconsin Department of Workforce Development
City of Green Bay Planning Department
U.S. Department of Commerce Bureau of Economic Analysis

## WATER UTILITY
## CITY OF GREEN BAY, WISCONSIN

### TEN LARGEST METROPOLITAN AREA PRIVATE EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

| | 2020 | | |
|---|---|---|---|
| Name of Employer | Number of Employees | Percent of Total Metro Area Employment | Type of Business |
| Bellin Health * | 3,140 | 1.83% | Integrated health care |
| Humana | 2,846 | 1.66% | Health insurance company |
| Oneida Nation | 2,789 | 1.63% | Tribal enterprises and government |
| Schneider National, Inc. | 2,626 | 1.53% | Truck load carrier |
| Aurora Health Care * | 2,470 | 1.44% | Full-service medical care |
| Georgia-Pacific * | 1,937 | 1.13% | Manufacturer of paper & tissue products |
| UnitedHealthcare | 1,823 | 1.06% | Health and life insurance |
| HSHS St. Vincent Hospital * | 1,668 | 0.97% | Acute care hospital |
| American Foods Group * | 1,592 | 0.93% | Meat distributor |
| Prevea Health * | 1,299 | 0.76% | Full-service medical care |
| Total of Ten Largest Employers | 22,190 | 12.95% | |

| | 2011 | | |
|---|---|---|---|
| Name of Employer | Number of Employees | Percent of Total Metro Area Employment | Type of Business |
| Humana | 3,169 | 1.83% | Health insurance and related services |
| Oneida Nation | 2,916 | 1.68% | Tribal enterprises and government |
| Schneider National, Inc. * | 2,631 | 1.52% | Truck load carrier |
| Bellin Health * | 2,323 | 1.34% | Integrated health care delivery system |
| Georgia-Pacific * | 2,300 | 1.33% | Manufacturer of paper & tissue products |
| UnitedHealthcare | 1,867 | 1.08% | Health and life insurance |
| Aurora Health Care * | 1,709 | 0.99% | Full-service medical care |
| HSHS St. Vincent Hospital * | 1,636 | 0.95% | Acute care hospital |
| Wisconsin Public Service * | 1,558 | 0.90% | Electric and natual gas utility |
| American Foods Group * | 1,503 | 0.87% | Meat distributor |
| Total of Ten Largest Employers | 21,612 | 12.49% | |

Green Bay metropolitan area's total labor force (2020 = 171,355, 2011 = 173,095)

Data is for the Green Bay metropolitan area. The Green Bay Water Utility is located within the Green Bay metropolitan area.

* Located within the Green Bay Water Utility's service area.

Source: Green Bay Area Chamber of Commerce
Employer information for most recent year was not available at time of publication. Data reported is from fall 2019.
Wisconsin Department of Workforce Development

**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

CLASSIFICATION OF METERS
As of December 31, 2020

| Size | Residential & Apartment | Commercial & Restaurant | Industrial | Municipal | Wholesale | Utility Use | In Stock & Deduct | Total |
|---|---|---|---|---|---|---|---|---|
| 5/8" | 16,119 | 580 | 13 | 6 | 0 | 0 | 359 | 17,077 |
| 3/4" | 15,881 | 1,019 | 29 | 6 | 0 | 0 | 724 | 17,659 |
| 1" | 156 | 688 | 29 | 14 | 0 | 0 | 87 | 974 |
| 1 1/2" | 3 | 649 | 19 | 21 | 0 | 0 | 123 | 815 |
| 2" | 0 | 408 | 40 | 47 | 0 | 0 | 141 | 636 |
| 3" | 0 | 56 | 8 | 24 | 0 | 0 | 42 | 130 |
| 4" | 0 | 21 | 8 | 11 | 0 | 0 | 25 | 65 |
| 6" | 0 | 2 | 9 | 1 | 4 | 0 | 13 | 29 |
| 8" | 0 | 1 | 5 | 1 | 2 | 7 | 4 | 20 |
| 10" | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 2 |
| 18" | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 2 |
| 36" | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 2 |
| Total | 32,159 | 3,424 | 160 | 131 | 9 | 10 | 1,518 | 37,411 |

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## WELLS, RESERVOIRS & TANKS

### WELLS AVAILABLE FOR EMERGENCY USE

| Location | Depth | Diameter | Yield in Gallons/Day |
|---|---|---|---|
| 1479 North Military Avenue | 809' | 12" | 1,440,000 |
| 3120 Sturgeon Bay Road (Hwy 54/57) | 132' | 12" | 1,000,000 |
| 2240 Eastman Avenue | 943' | 17" | 1,152,000 |
| 1451 Cass Street | 918' | 15" | 1,238,400 |
| 605 South Adams Street (Mason) | 917' | 16" | 1,332,000 |
| 1569 Seventh Street | 860' | 17" | 1,670,000 |
| 2105 Sugar Maple Court (Highland) | 777' | 16" | 1,425,000 |
| 1649 Bond Street | 807' | 15" | 1,555,000 |

### RESERVOIRS IN SERVICE

| Location | Year Constructed | Primary Material | Capacity in Gallons |
|---|---|---|---|
| Filtration Plant, 6183 Finger Road | 1957 | Concrete | 2,000,000 |
| Filtration Plant, 6183 Finger Road | 1968 | Concrete | 2,000,000 |
| Kewaunee Booster Station, Hwy B | 1968 | Concrete | 1,000,000 |
| Filtration Plant, 6183 Finger Road | 1975 | Concrete | 4,000,000 |
| 641 South Grandview Road | 1992 | Concrete | 1,000,000 |

### ELEVATED TANKS IN SERVICE

| Location | Year Constructed | Primary Material | Capacity in Gallons |
|---|---|---|---|
| Filtration Plant, 6183 Finger Road | 1957 | Steel | 150,000 |
| 629 Mount Mary Drive | 1958 | Steel | 50,000 |
| 1810 South Point Road | 1981 | Steel | 2,000,000 |
| 720 South Huron Road | 1992 | Steel | 750,000 |
| 2228 North Quincy Street | 1998 | Concrete | 2,000,000 |
| Filtration Plant, 6183 Finger Road | 2006 | Steel | 500,000 |

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## UTILITY PLANT IN SERVICE AT YEAR END - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Green Bay Plant** | | | | | | | | | | |
| Land | $ 264,966 | $ 264,966 | $ 264,966 | $ 264,966 | $ 264,966 | $ 264,174 | $ 264,174 | $ 264,174 | $ 264,174 | $ 264,174 |
| Pumping plant structures | 3,488,872 | 3,488,872 | 3,545,930 | 3,545,931 | 3,545,931 | 3,545,931 | 3,382,011 | 3,381,170 | 3,381,170 | 3,381,170 |
| Reservoirs and standpipes | 4,484,500 | 4,484,500 | 4,484,500 | 4,484,500 | 4,484,500 | 4,484,500 | 4,484,500 | 4,484,500 | 4,484,500 | 4,484,500 |
| Wells | 706,215 | 706,215 | 719,543 | 719,543 | 719,543 | 719,543 | 719,543 | 719,543 | 719,543 | 719,543 |
| Office building & garage | 2,554,264 | 2,541,959 | 2,545,434 | 2,525,366 | 2,525,366 | 2,513,041 | 2,463,183 | 2,285,905 | 2,299,154 | 2,280,556 |
| Water treatment structures | 2,835 | 2,835 | 2,835 | 2,835 | 2,835 | 2,835 | 2,835 | 2,835 | 2,835 | 2,835 |
| Supply mains | 4,996,658 | 4,923,291 | 4,922,031 | 4,922,017 | 4,922,017 | 4,922,017 | 4,470,193 | 4,425,118 | 4,425,118 | 4,428,572 |
| Distribution mains | 82,543,220 | 79,193,555 | 75,760,160 | 72,810,110 | 70,214,151 | 68,174,100 | 65,999,622 | 65,894,468 | 64,803,422 | 64,082,647 |
| Services | 22,600,002 | 20,704,308 | 18,712,466 | 16,739,574 | 15,082,154 | 13,608,828 | 13,080,171 | 12,845,509 | 12,348,331 | 12,074,240 |
| Meters | 8,545,249 | 8,463,251 | 8,217,953 | 8,190,677 | 8,033,406 | 7,840,814 | 7,737,632 | 7,702,721 | 7,545,641 | 7,265,633 |
| Hydrants | 8,983,350 | 8,672,088 | 8,322,159 | 7,976,604 | 7,776,986 | 7,513,426 | 7,375,074 | 7,153,155 | 6,798,948 | 6,564,916 |
| Treatment equipment | 154,484 | 154,484 | 185,467 | 185,467 | 185,467 | 185,467 | 184,534 | 182,059 | 178,652 | 178,652 |
| Telemetering equipment | 190,736 | 190,736 | 190,736 | 190,736 | 190,736 | 176,881 | 176,881 | 163,531 | 163,531 | 163,531 |
| Electric pumping equipment | 1,426,674 | 1,426,674 | 1,431,757 | 1,431,757 | 1,360,569 | 1,328,422 | 1,337,057 | 1,278,348 | 1,277,073 | 1,277,073 |
| Power production equipment | 237,309 | 237,309 | 237,309 | 237,309 | 237,309 | 237,309 | - | - | - | - |
| Power operated equipment | 657,410 | 657,410 | 657,411 | 710,553 | 604,324 | 604,324 | 582,075 | 548,058 | 548,058 | 548,058 |
| Tools, shop & garage equipment | 1,133,719 | 1,105,415 | 1,211,495 | 1,175,318 | 1,194,564 | 1,129,706 | 1,076,945 | 1,038,682 | 956,286 | 894,527 |
| Stores equipment | 26,117 | 24,957 | 40,650 | 40,650 | 40,650 | 40,650 | 40,650 | 40,650 | 37,988 | 37,988 |
| Transportation equipment | 2,556,006 | 2,426,916 | 2,361,060 | 2,412,854 | 2,266,006 | 2,023,030 | 1,686,779 | 1,686,779 | 1,639,015 | 1,623,223 |
| Communication equipment | 58,035 | 58,035 | 58,035 | 58,035 | 58,035 | 56,785 | 56,785 | 56,785 | 56,785 | 56,785 |
| Office furniture & computers | 3,967,243 | 3,845,706 | 3,737,534 | 3,509,003 | 3,566,178 | 3,313,995 | 2,916,918 | 2,720,066 | 2,465,277 | 2,629,794 |
| | 149,577,866 | 143,573,481 | 137,609,431 | 132,133,805 | 127,275,693 | 122,685,778 | 118,037,562 | 116,874,056 | 114,395,501 | 112,958,417 |
| **Lake Michigan Supply System** | | | | | | | | | | |
| Land | 259,723 | 259,723 | 259,723 | 259,723 | 259,723 | 259,723 | 259,723 | 259,723 | 259,723 | 259,723 |
| Pumping plant structures | 2,984,715 | 2,981,777 | 2,997,629 | 2,805,052 | 2,805,052 | 2,805,052 | 2,805,052 | 2,805,052 | 2,788,357 | 2,716,857 |
| Reservoirs and standpipes | 97,448 | 97,448 | 97,448 | 97,448 | 97,448 | 97,448 | 97,448 | 97,448 | 97,448 | 97,448 |
| Water treatment structures | 15,470,575 | 15,442,221 | 15,459,985 | 15,418,758 | 15,418,758 | 15,418,758 | 15,402,598 | 15,402,598 | 15,400,813 | 15,335,860 |
| Lake intakes | 1,539,207 | 1,539,207 | 1,539,207 | 1,539,207 | 1,539,207 | 1,539,207 | 1,539,207 | 1,539,207 | 1,539,207 | 1,539,207 |
| Supply mains | 43,855,740 | 43,764,408 | 43,764,408 | 43,764,408 | 43,114,197 | 43,095,218 | 42,795,003 | 42,795,003 | 42,795,003 | 42,593,662 |
| Distribution mains | 646,048 | 646,048 | 646,049 | 646,048 | 646,048 | 646,048 | 646,048 | 646,048 | 646,048 | 646,048 |
| Electric pumping equipment | 3,759,943 | 3,759,943 | 3,783,567 | 3,783,567 | 3,783,567 | 3,783,567 | 3,783,567 | 3,783,567 | 3,780,981 | 3,780,981 |
| Treatment equipment | 18,087,000 | 18,072,502 | 18,696,806 | 18,688,365 | 18,502,929 | 18,157,813 | 18,155,719 | 17,739,858 | 17,590,652 | 17,578,437 |
| Telemetering equipment | 628,368 | 628,368 | 1,247,123 | 1,247,123 | 1,229,123 | 967,083 | 1,351,119 | 1,351,119 | 1,342,327 | 1,339,612 |
| Tools, shop & garage equipment | 41,900 | 41,080 | 43,337 | 43,337 | 52,965 | 52,965 | 52,965 | 52,965 | 52,965 | 52,965 |
| Laboratory equipment | 45,354 | 35,284 | 41,977 | 41,977 | 32,799 | 32,799 | 32,799 | 32,799 | 32,799 | 32,799 |
| Communication equipment | 321,656 | 321,656 | 321,656 | 321,656 | 321,656 | 305,751 | 106,514 | 106,514 | 106,514 | 106,514 |
| Office furniture & computers | 40,373 | 23,728 | 30,595 | 30,595 | 30,595 | 30,595 | 30,595 | 30,595 | 30,595 | 29,787 |
| Power production equipment | 1,612,314 | 1,612,314 | 1,612,314 | 1,612,314 | 1,612,314 | 1,609,818 | 1,372,509 | 1,372,509 | 1,372,509 | 1,372,509 |
| | 89,390,364 | 89,225,707 | 90,541,823 | 90,299,578 | 89,446,381 | 88,801,845 | 88,430,866 | 88,015,005 | 87,835,941 | 87,482,409 |
| Total | $ 238,968,229 | $ 232,799,188 | $ 228,151,254 | $ 222,433,383 | $ 216,722,074 | $ 211,487,623 | $ 206,468,428 | $ 204,889,061 | $ 202,231,442 | $ 200,440,826 |

**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

SUPPLY MAINS IN SERVICE
TYPE AND SIZE IN SERVICE DECEMBER 31, 2020

| Type and Size of Main | Feet In Service Dec. 31, 2019 | Added In 2020 | Retired In 2020 | Adjusted In 2020 | Feet In Service Dec. 31, 2020 |
|---|---|---|---|---|---|
| 16" Ductile Iron | 7,021 | | | | 7,021 |
| 16" Prestressed Concrete | 3,629 | | | | 3,629 |
| 16" Steel | 43 | | | | 43 |
| 16" PVC | 3 | | | | 3 |
| 18" Steel | 53 | | | | 53 |
| 20" Prestressed Concrete | 3,405 | | | | 3,405 |
| 20" Ductile Iron | 4 | | | | 4 |
| 24" Cast Iron | 18 | | | | 18 |
| 24" Prestressed Concrete | 24,865 | 48 | (48) | (73) | 24,792 |
| 24" Ductile Iron | 17,377 | | | | 17,377 |
| 30" Prestressed Concrete | 2,306 | | | | 2,306 |
| 30" Ductile Iron | 3,850 | | | | 3,850 |
| 30" Steel | 18 | | | | 18 |
| 36" Prestressed Concrete | 133,351 | 32 | (32) | (5) | 133,346 |
| 36" Ductile Iron | 7,330 | | | | 7,330 |
| 36" Steel | 123 | | | | 123 |
| 42" Prestressed Concrete | 78,209 | | | | 78,209 |
| 42" Steel | 1,286 | | | | 1,286 |
| 54" Steel | 75,587 | | | | 75,587 |
| Totals | 358,478 | 80 | (80) | (78) | 358,400 |

The amounts in the "Adjusted in 2020" column are due to adjusting the historical footages to actual footages as determined by the Water Utility's computerized geographic information system (GIS).

**RIVER CROSSING SUPPLY MAINS IN SERVICE DECEMBER 31, 2020**

| | | | |
|---|---|---|---|
| | **FOX RIVER:** | | |
| 1964 | Emilie Street to Ninth Street | 24" Steel | 1,812 |
| 1971 | Mason Street Crossing | 24" Ductile Iron | 1,061 |
| 2005 | Grignon Street to Ninth Street | 36" Steel | 2,332 |
| | **EAST RIVER:** | | |
| 1957 | Cass Street Crossing | 30" Steel | 302 |
| 1995 | Lawe Street Crossing | 36" Steel | 1,567 |
| Totals | | | 7,074 |

Total Supply Mains and River Crossing Supply Mains in Service December 31, 2020 365,474

69.2 Miles of Supply Mains in Service as of December 31, 2020

## DISTRIBUTION AND TRANSMISSION MAINS IN SERVICE

TYPE AND SIZE IN SERVICE DECEMBER 31, 2020

| Type and Size of Main | Feet In Service Dec. 31, 2019 | Added In 2020 | Retired In 2020 | Adjusted In 2020 | Feet In Service Dec. 31, 2020 |
|---|---|---|---|---|---|
| 3/4" Galvanized | 155 | | | | 155 |
| 3/4" Lead | 0 | | | | 0 |
| 3/4" Copper | 471 | | | 45 | 516 |
| 1" Galvanized | 1,241 | | | | 1,241 |
| 1" Lead | 0 | | | | 0 |
| 1" Copper | 1,278 | | | | 1,278 |
| 1" Polyethylene | 243 | | | | 243 |
| 1 1/4" Galvanized | 457 | | | | 457 |
| 1 1/4" Copper | 244 | | | | 244 |
| 1 1/2" Galvanized | 1,682 | | (231) | | 1,451 |
| 1 1/2" Copper | 2,704 | | | | 2,704 |
| 1 1/2" Polyethylene | 245 | 17 | | | 262 |
| 2" Galvanized | 1,249 | | (2) | | 1,247 |
| 2" Cast Iron | 8,704 | | (303) | (2) | 8,399 |
| 2" Ductile Iron | 514 | | | | 514 |
| 2" Copper | 3,181 | | | | 3,181 |
| 2" Brass | 16 | | | 2 | 18 |
| 2" Polyethylene | 337 | | | 2 | 339 |
| 2 1/2" Galvanized | 718 | | | 1 | 719 |
| 3" Cast Iron | 129 | | | | 129 |
| 3" Ductile Iron | 106 | | | | 106 |
| 4" Cast Iron | 5,143 | | | | 5,143 |
| 4" Ductile Iron | 10,699 | | | | 10,699 |
| 4" PVC | 105 | | | | 105 |
| 6" Phipp's Hydraulic | 5,103 | | (2) | | 5,101 |
| 6" Cast Iron | 448,612 | | (9,266) | | 439,346 |
| 6" Ductile Iron | 95,444 | | (2,533) | | 92,911 |
| 6" PVC | 10,093 | 824 | (125) | | 10,792 |
| 8" Phipp's Hydraulic | 0 | | | | 0 |
| 8" Cast Iron | 103,670 | | (25) | | 103,645 |
| 8" Ductile Iron | 644,888 | | (486) | 5 | 644,407 |
| 8" PVC | 195,618 | 12,622 | (587) | | 207,653 |
| 10" Cast Iron | 83,065 | | (5,351) | | 77,714 |
| 10" Ductile Iron | 23,420 | | (28) | | 23,392 |
| 10" PVC | 731 | 29 | (89) | | 671 |
| 12" Cast Iron | 61,054 | | (197) | | 60,857 |
| 12" Ductile Iron | 356,104 | | (1,432) | 10 | 354,682 |
| 12" PVC | 102,366 | 8,421 | (6) | 20 | 110,801 |
| 16" Cast Iron | 26,910 | | | 25 | 26,935 |
| 16" Ductile Iron | 113,515 | | (11) | 36 | 113,540 |
| 16" Steel | 0 | | | | 0 |
| 16" PVC | 15,688 | 5 | | | 15,693 |
| 18" Cast Iron | 1,849 | | | | 1,849 |
| 18" Ductile Iron | 437 | | | | 437 |
| 18" Polyethylene | 783 | | | | 783 |
| 20" Ductile Iron | 227 | | | | 227 |
| 24" Ductile Iron | 566 | | | | 566 |
| Totals | 2,329,764 | 21,918 | (20,674) | 144 | 2,331,152 |

The amounts in the "Adjusted in 2020" column are due to adjusting the historical footages to actual footages as determined by the Water Utility's computerized geographic information system (GIS).

### RIVER CROSSING TRANSMISSION MAINS IN SERVICE DECEMBER 31, 2020

| | | | |
|---|---|---|---|
| | **FOX RIVER:** | | |
| 1906 | Stuart Street to School Place | 16" Cast Iron | 991 |
| | | 16" Ductile Iron | 79 |
| 1996 | Prairie Avenue to Radisson Street | 16" Steel | 1,433 |
| | | 16" Ductile Iron | 319 |
| | **EAST RIVER:** | | |
| 1905 | Cedar Street Crossing | 12" Cast Iron | 286 |
| 1907 | Jackson Street Crossing | 12" Cast Iron | 354 |
| 1934 | Cass Street Crossing | 12" Cast Iron | 794 |
| 1939 | Irwin Avenue Crossing | 12" Cast Iron | 717 |
| | | 10" Cast Iron | 15 |
| Totals | | | 4,988 |

Total Distribution Mains and River Crossing Transmission Mains in Service December 31, 2020 — 2,336,140

442.5 Miles of Distribution and Transmission Mains in Service as of December 31, 2020

**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

WATER SERVICES (LATERALS)
DECEMBER 31, 2020

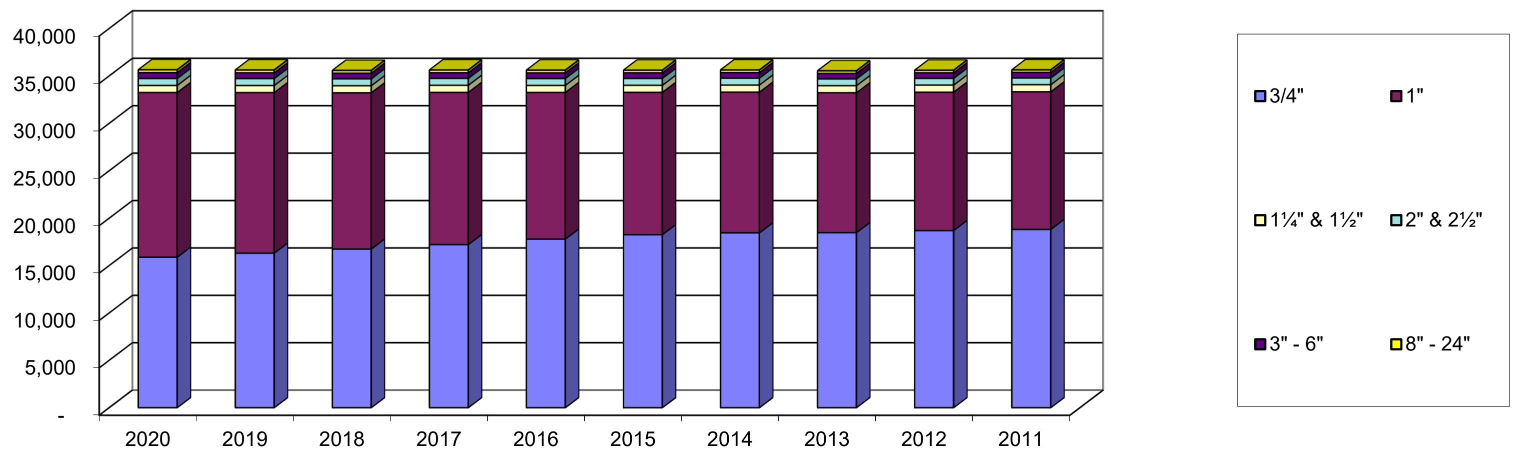
| TYPE AND SIZE OF PIPE | DEC. 31, 2019 | ADDED IN 2020 | RETIRED IN 2020 | ADJUSTED IN 2020 | IN SERVICE DEC. 31, 2020 | NOT IN SERVICE DEC. 31, 2020 |
|---|---|---|---|---|---|---|
| 3/4" Galvanized | 111 | | (15) | | 84 | 12 |
| 3/4" Lead | 689 | | (302) | | 0 | 387 |
| 3/4" Tubeloy (lead & copper alloy) | 2 | | | | 0 | 2 |
| 3/4" Copper | 15,502 | 2 | (123) | 7 | 14,053 | 1,335 |
| 3/4" Polyethylene | 9 | | (1) | | 8 | 0 |
| 1" Galvanized | 7 | | (4) | 1 | 2 | 2 |
| 1" Lead | 0 | | | | 0 | 0 |
| 1" Copper | 13,433 | 219 | (69) | 2 | 12,449 | 1,136 |
| 1" Polyethylene | 3,488 | 299 | (12) | 3 | 3,450 | 328 |
| 1 1/4" Galvanized | 2 | | | | 0 | 2 |
| 1 1/2" Galvanized | 1 | | | | 0 | 1 |
| 1 1/2" Copper | 678 | | (1) | | 587 | 90 |
| 1 1/2" Polyethylene | 66 | 1 | | | 62 | 5 |
| 2" Galvanized | 3 | | | | 1 | 2 |
| 2" Copper | 608 | | (1) | 1 | 464 | 144 |
| 2" Polyethylene | 106 | 4 | | | 101 | 9 |
| 2" Cast Iron | 13 | | (1) | | 4 | 8 |
| 2" Ductile Iron | 1 | | | | 1 | 0 |
| 3" Cast Iron | 17 | | | | 12 | 5 |
| 3" Ductile Iron | 47 | | | | 29 | 18 |
| 4" Cast Iron | 23 | | | | 14 | 9 |
| 4" Ductile Iron | 150 | | (1) | | 132 | 17 |
| 4" PVC | 53 | 3 | (1) | 1 | 53 | 3 |
| 4" Copper | 1 | | | | 1 | 0 |
| 6" Cast Iron | 37 | | (1) | 2 | 24 | 14 |
| 6" Ductile Iron | 187 | | (1) | | 148 | 38 |
| 6" PVC | 94 | 8 | | | 98 | 4 |
| 8" Cast Iron | 7 | | | | 6 | 1 |
| 8" Ductile Iron | 129 | | | | 117 | 12 |
| 8" PVC | 86 | 1 | | | 84 | 3 |
| 10" Cast Iron | 2 | | | | 2 | 0 |
| 10" Ductile Iron | 30 | | (1) | | 25 | 4 |
| 10" PVC | 13 | | (1) | | 12 | 0 |
| 12" Cast Iron | 1 | | | | 1 | 0 |
| 12" Ductile Iron | 16 | | | | 14 | 2 |
| 12" PVC | 6 | 1 | | | 6 | 1 |
| 16" Ductile Iron | 4 | | | | 4 | 0 |
| 24" Ductile Iron | 1 | | | | 1 | 0 |
| Totals | 35,623 | 538 | (535) | 17 | 32,049 | 3,594 |
| | | | | | Total Services | 35,643 |

The amounts in the "Adjusted in 2020" column are due to adjusting the historical counts to actual counts as determined by the Water Utility's computerized geographic information system (GIS).

# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## WATER SERVICES (LATERALS) - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| 3/4" | 15,881 | 16,313 | 16,742 | 17,213 | 17,795 | 18,261 | 18,454 | 18,479 | 18,697 | 18,817 |
| 1" | 17,367 | 16,928 | 16,477 | 16,054 | 15,463 | 15,007 | 14,839 | 14,748 | 14,591 | 14,510 |
| 1 1/4" | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| 1 1/2" | 745 | 745 | 744 | 745 | 743 | 744 | 743 | 743 | 742 | 746 |
| 2" | 734 | 731 | 729 | 727 | 722 | 722 | 724 | 714 | 711 | 710 |
| 2 1/2" | - | - | - | - | - | - | - | - | - | - |
| 3" | 64 | 64 | 64 | 64 | 65 | 66 | 66 | 67 | 71 | 72 |
| 4" | 229 | 227 | 221 | 222 | 222 | 223 | 223 | 221 | 217 | 216 |
| 6" | 326 | 318 | 310 | 313 | 314 | 305 | 303 | 296 | 297 | 297 |
| 8" | 223 | 222 | 216 | 214 | 212 | 207 | 205 | 204 | 203 | 198 |
| 10" | 43 | 45 | 45 | 43 | 43 | 42 | 42 | 41 | 41 | 41 |
| 12" | 24 | 23 | 23 | 23 | 23 | 21 | 21 | 21 | 21 | 23 |
| 16" | 4 | 4 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 24" | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Totals | 35,643 | 35,623 | 35,576 | 35,622 | 35,606 | 35,602 | 35,624 | 35,537 | 35,595 | 35,634 |



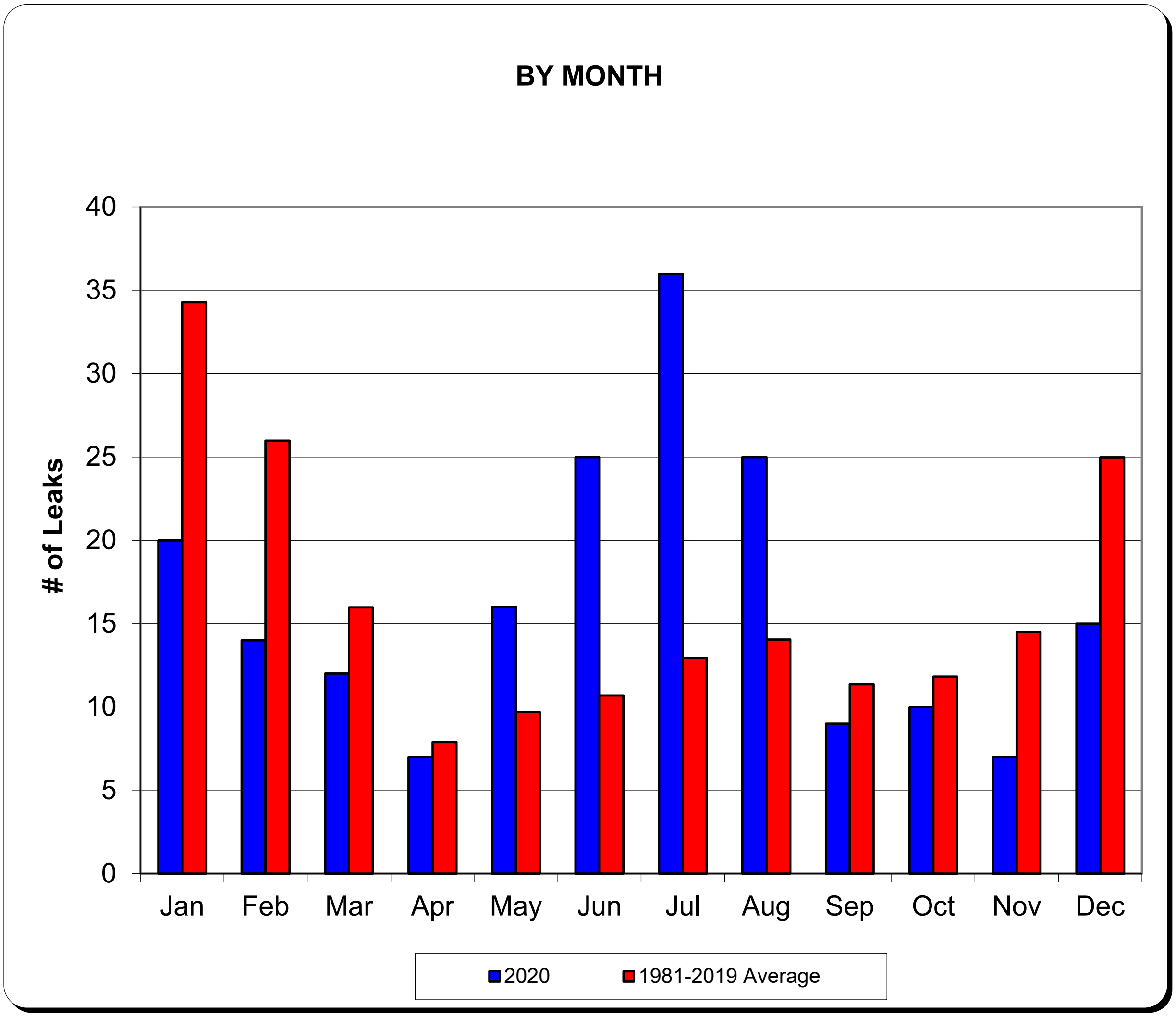
# WATER UTILITY
# CITY OF GREEN BAY, WISCONSIN

## OPERATING AND CAPITAL INDICATORS - LAST TEN YEARS

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|---|---|---|---|---|---|---|---|---|---|
| Miles of water mains: | | | | | | | | | | |
| Supply mains | 67.9 | 67.9 | 68.0 | 69.2 | 67.9 | 67.9 | 68.1 | 68.2 | 68.0 | 69.2 |
| River crossing mains | 1.3 | 1.3 | 1.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 |
| Distribution mains | 442.5 | 442.0 | 440.0 | 440.0 | 440.1 | 439.0 | 439.8 | 440.5 | 441.1 | 441.4 |
| Total | 511.7 | 511.2 | 509.3 | 511.5 | 510.3 | 509.2 | 510.2 | 511.0 | 511.4 | 512.9 |
| Number of full-time Water Utility employees | | | | | | | | | | |
| Pumping | 4 | 4 | 4.5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Water Treatment | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Distribution & Engineering | 29 | 28 | 27 | 27 | 25 | 26 | 24 | 24 | 23 | 23 |
| Metering & Customer Service | 7 | 7 | 7 | 8 | 7 | 6 | 7 | 7 | 8 | 8 |
| Billing & Office | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Administration | 5 | 5 | 5 | 4.5 | 4 | 2 | 2 | 2 | 3 | 3 |
| Total | 65 | 63 | 61.5 | 61.5 | 58 | 56 | 55 | 55 | 56 | 56 |
| Average daily pumpage (gallons) | 19,989,784 | 18,967,693 | 19,528,896 | 19,420,830 | 17,860,984 | 17,802,863 | 17,820,107 | 17,429,153 | 18,278,959 | 18,417,715 |
| Finished water storage capacity (gallons) | 16,300,000 | 16,300,000 | 16,300,000 | 16,300,000 | 16,300,000 | 16,300,000 | 16,300,000 | 16,300,000 | 16,300,000 | 16,300,000 |
| Storage capacity as a percentage of average daily pumpage | 81.5% | 85.9% | 83.5% | 83.9% | 91.3% | 91.6% | 91.5% | 93.5% | 89.2% | 88.5% |
| Daily authorized draw capacity at Lake Michigan pump station (gallons) | 54,501,120 | 54,501,120 | 54,501,120 | 54,501,120 | 54,501,120 | 54,501,120 | 54,501,120 | 54,501,120 | 54,501,120 | 54,501,120 |
| Percentage of authorized draw capacity used | 36.7% | 34.8% | 35.8% | 35.6% | 32.8% | 32.7% | 32.7% | 32.0% | 33.5% | 33.8% |
| Daily capacity of stand-by wells for emergency use (gallons) | 10,812,400 | 10,812,400 | 11,460,400 | 11,460,400 | 11,460,400 | 11,460,400 | 11,460,400 | 11,460,400 | 11,460,400 | 11,460,400 |
| Emergency stand-by well capacity as a percentage of average daily pumpage | 54.1% | 57.0% | 58.7% | 59.0% | 64.2% | 64.4% | 64.3% | 65.8% | 62.7% | 62.2% |

**WATER UTILITY**
**CITY OF GREEN BAY, WISCONSIN**

WATER MAIN LEAKS




ANNUAL WATER MAIN LEAKS

| | |
|---|---|
| 2020 | 196 |
| 2019 | 187 |
| 2018 | 189 |
| 2017 | 146 |
| 2016 | 138 |

## WATER UTILITY
### CITY OF GREEN BAY, WISCONSIN

WATER RATES IN EFFECT ON OCTOBER 18, 1887

### Bakeries

Bakeries may be charged according to the average daily use of flour, namely, for each barrel per day, the sum of $4.00 annually; provided that in no case will the bakery be charged less than $8.00 per year.

### Manufacturing and other purposes

In all cases when large quantities of water are required, the quantity is to be ascertained by meters. For the first 2,000 gallons used daily, the rate is 4¢ per 100 gallons. For the quantity in excess of 2,000 gallons and up to 5,000 gallons used daily, the rate is 3¢ per 100 gallons. For the quantity in excess of 5,000 gallons up to 10,000 gallons used daily, the rate is 2¢ per 100 gallons.

### Private Stables with one faucet therein

| | |
|---|---|
| For first horse | $4.00 per year |
| Each additional horse | $2.50 per year |
| Each cow | $1.50 per year |

### Livery Club and Boarding Stables with one faucet therein

| | |
|---|---|
| For six horses or less | $12.00 per year |
| For each additional horse | $1.50 per year |

### Steam Engines

Stationary steam engines working not over twelve hours per day may be charged by the horse-power as follows; for each horse-power up to and not exceeding ten, the sum of $4.00 per year. For each horse-power exceeding ten and not over fifteen, the sum of $3.50 per year. For each horse-power over fifteen, the sum of $3.00 per year. No steam engine will be charged less than $10.00 per year.

### Eating House

Refectories, confectioners, eating houses, fish stalls, provision shops, refreshment and oyster houses will be charged not more than $50.00 per year.

### Stores, offices, etc.

| | |
|---|---|
| For each tenement occupied as a store, warehouse, or office | $6.00 per year |
| Barber shop, first chair | $6.00 per year |
| Barber shop, each additional chair | $2.00 per year |

### Dwelling Houses

| | |
|---|---|
| Dwelling houses up to five rooms, for the first faucet | $5.00 per year |
| For each additional room | $1.00 per year |
| For each additional faucet | $2.00 per year |

# COMPLIANCE SECTION

# Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Commissioners of
Green Bay Water Utility Commission

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Green Bay Water Utility (the Utility), an enterprise fund of the City of Green Bay, Wisconsin as of and for the year ended December 31, 2020, and the related notes to the financial statements, and have issued our report thereon dated June 1, 2021. Our report contained an emphasis of matter paragraph. Our opinion is not modified with respect to this matter.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Utility's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Utility's internal control. Accordingly, we do not express an opinion on the effectiveness of the Utility's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal controls such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described below to be a material weakness.

***2020 – 01 Internal Control Over Financial Reporting***

***Criteria***

AU-C Section 265, *Communicating Internal Control Related Matters Identified in an Audit*, requires auditors to report a weakness if there is a deficiency in internal controls that would not prevent, or detect and correct, a material misstatement on a timely manner.

***2020 – 01 Internal Control Over Financial Reporting*** (cont.)

***Condition***

Management had previously accounted for the tax equivalent payment on a cash basis. As such, no liability has been reported for tax equivalent payments made in the subsequent calendar years. The utility is required to follow the full accrual basis of accounting as required by Generally Accepted Accounting Principles (GAAP).

***Cause***

Management has historically applied the aforementioned accounting treatment without exception made from the previous auditor(s).

***Effect***

The 2019 financial statements were required to be restated to correctly record the liability, expense and impact on net position in the proper period.

***Recommendation***

We recommend management establish a process for the review of accounting policies to ensure they are in conformance with GAAP.

***Management Response***

The Utility followed consistent practice from year to year in recording the tax equivalent payment to the City. The Utility will follow the full accrual basis of accounting as required by Generally Accepted Accounting Principles (GAAP).

**Compliance and Other Matters**

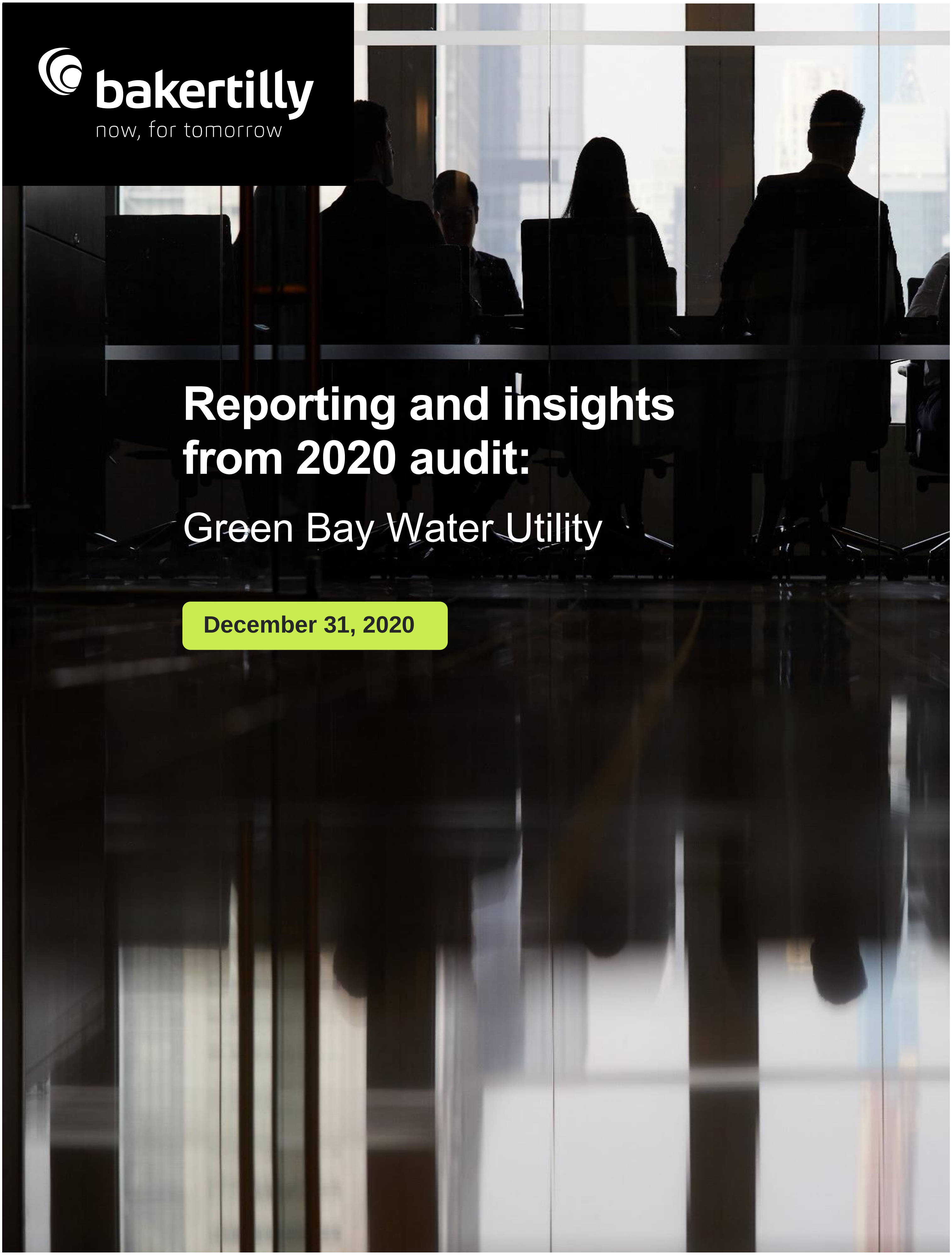
As part of obtaining reasonable assurance about whether the Utility's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Utility's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Madison, Wisconsin
June 1, 2021



bakertilly
now, for tomorrow

# Reporting and insights from 2020 audit:

## Green Bay Water Utility

**December 31, 2020**

# Executive summary

June 1, 2021

To the Board of Commissioners
Green Bay Water Utility

We have completed our audit of the financial statements of Green Bay Water Utility (“Utility) for the year ended December 31, 2020, and have issued our report thereon dated June 1, 2021. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Utility’s operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the Utility should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization’s financial stability and future planning.

If you have questions at any point, please connect with us:

- Jodi Dobson, Partner: jodi.dobson@bakertilly.com or +1 (608) 240 2469
- Ryan O’Donnell, Senior Manager: ryan.odonnell@bakertilly.com or +1 (608) 240 2606

Sincerely,

Baker Tilly US, LLP

Jodi L. Dobson

Jodi Dobson, Partner

Ryan O'Donnell

Ryan O’Donnell, Senior Manager

# Table of contents



THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

# Responsibilities

# Responsibilities

## Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Utility's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management:
  - Are free from material misstatement
  - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Performing tests related to compliance with certain provisions of laws, regulations, contracts and grants, as required by *Government Auditing Standards*

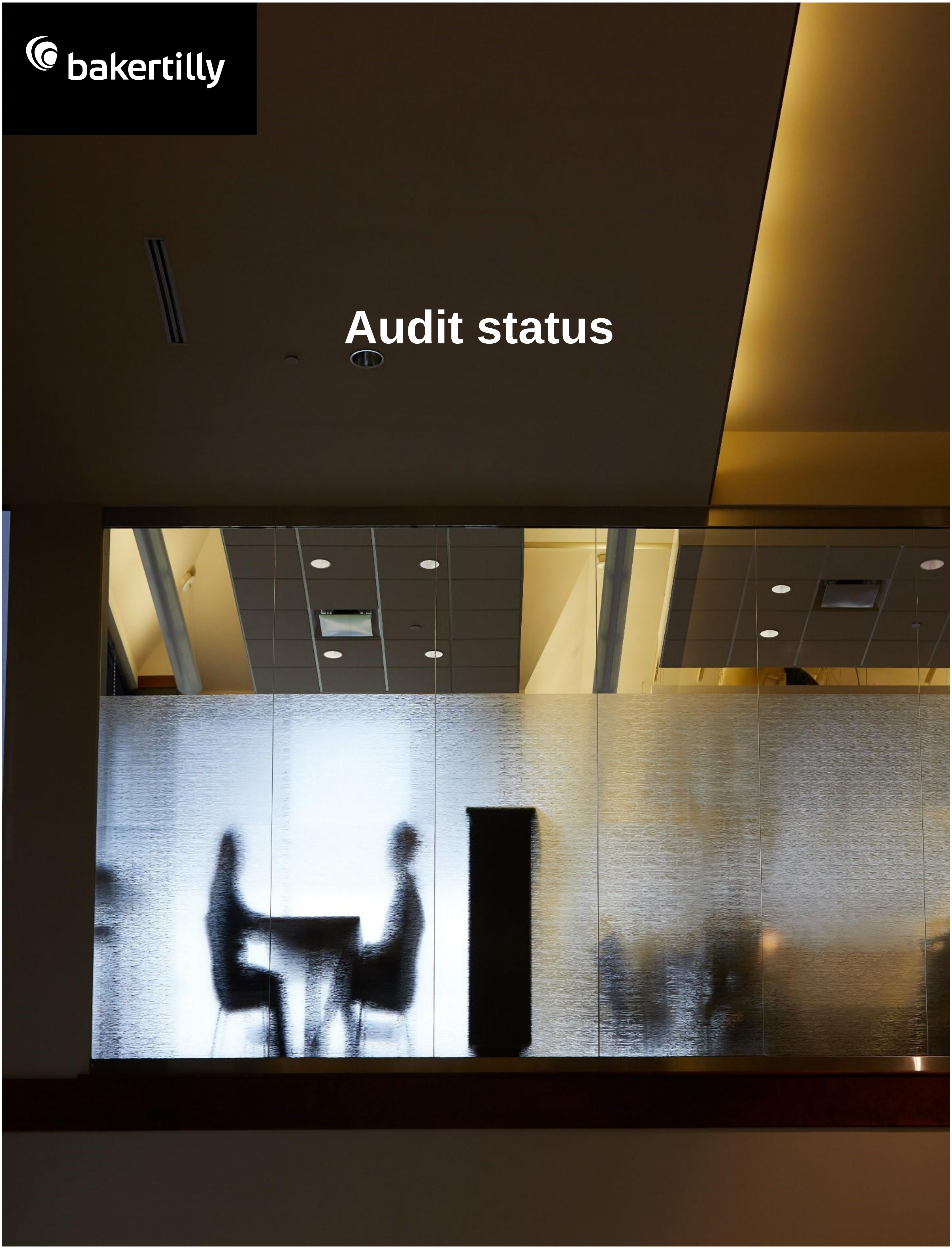
We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the Utility's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

# Management's responsibilities

| Management | Auditor |
|---|---|
| Prepare and fairly present the financial statements | Our audit does not relieve management or those charged with governance of their responsibilities |
| Establish and maintain effective internal control over financial reporting and compliance with laws, regulations, contracts and grants | An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls |
| Provide us with written representations at the conclusion of the audit | See Appendix B for a copy of management's representations |

# Audit status



# Audit status

## Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

# Audit approach and results

# Audit approach and results

## Planned scope and timing

### Audit focus

Based on our understanding of the Utility and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Utility's current year results.

## Key areas of focus and significant findings

### Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

| Significant risk areas | Testing approach | Conclusion |
|---|---|---|
| Management override of controls | Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise | Procedures identified provided sufficient evidence for our audit opinion |
| Improper revenue recognition due to fraud | Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables | Procedures identified provided sufficient evidence for our audit opinion |

### Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

| **Other key areas of emphasis** | | |
|---|---|---|
| Cash and investments | Revenues and receivables | General disbursements |
| Payroll | Pension liabilities | Long-term debt |
| Capital assets including infrastructure | Net position calculations | Financial reporting and required disclosures |

# Internal control matters

We considered the Utility's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Utility's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Internal control over financial reporting**

AU-C Section 265, *Communicating Internal Control Related Matters Identified in an Audit*, requires auditors to report a weakness if there is a deficiency in internal controls that would not prevent, or detect and correct, a material misstatement on a timely manner. The 2019 financial statements were required to be restated to correct the accounting for the annual tax equivalent payment made to the City of Green Bay.

# Required communications

### Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Utility are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2020. We noted no transactions entered into by the Utility during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

| Estimate | Management's process to determine | Baker Tilly's conclusions regarding reasonableness |
|---|---|---|
| Net pension asset and related deferrals | Evaluation of information provided by the Wisconsin Retirement System | Reasonable in relation to the financial statements as a whole |
| Depreciation | Evaluate estimated useful life of the asset and original acquisition value | Reasonable in relation to the financial statements as a whole |

  There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

### Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

### Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Utility's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

## Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified.

## Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Utility or that otherwise appear to be unusual due to their timing, size or nature.

## Other information in documents containing audited consolidated financial statements

Our responsibility for this information does not extend beyond the financial information identified in the audit report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements regarding debt issues.

## Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

## Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a copy of the management representation letter.

## Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

## Fraud

We did not identify any known or suspected fraud during our audit.

## Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Utility's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

## Independence

We are not aware of any relationships between Baker Tilly and the Utility that, in our professional judgment, may reasonably be thought to bear on our independence.

### Related parties

We did not have any significant findings or issues arise during the audit in connection with the Utility's related parties.

### Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with [accounting principles generally accepted in the United States of America or the modified cash basis of accounting], the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

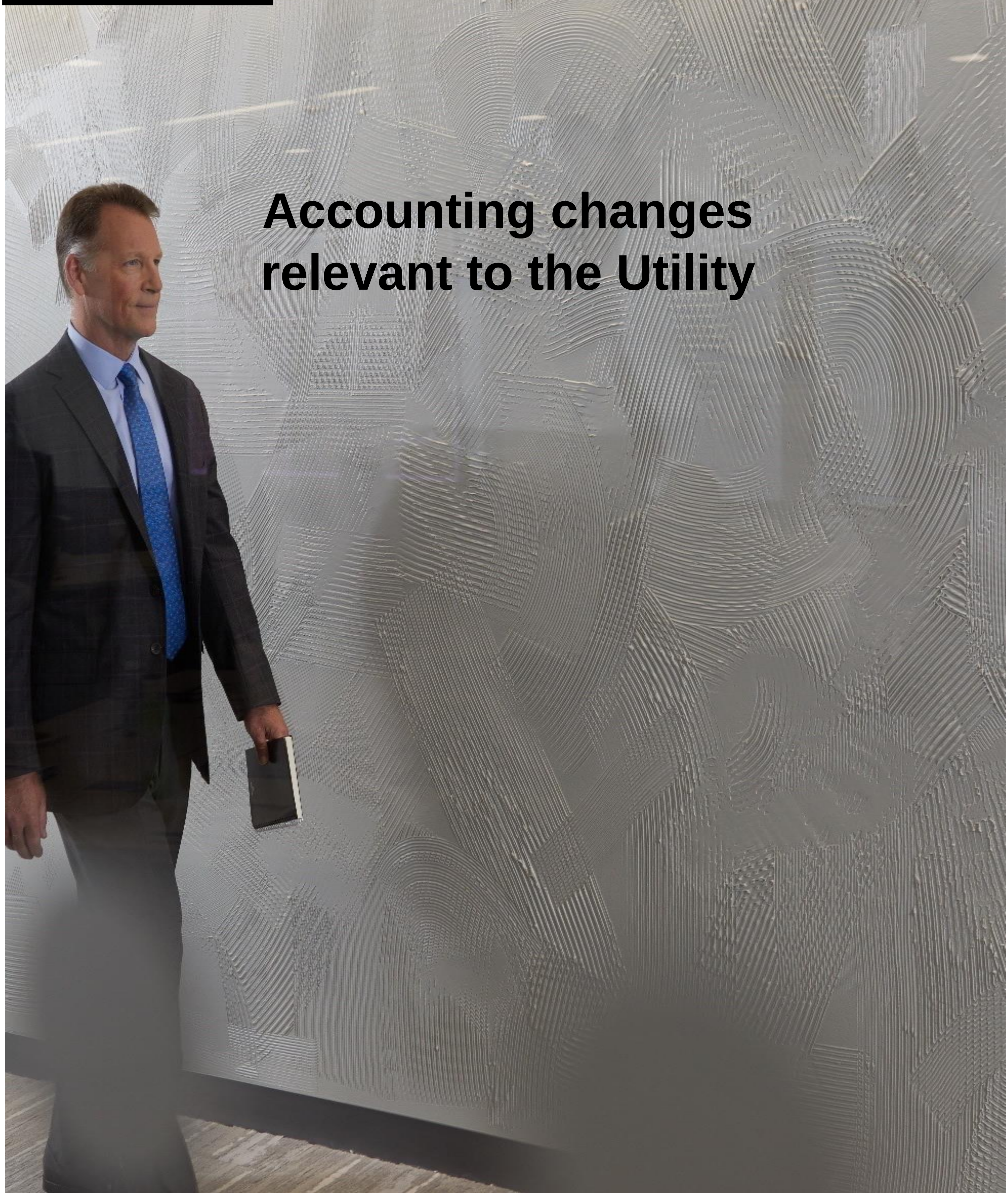
## Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

# Accounting changes relevant to the Utility



# Accounting changes relevant to the Green Bay Water Utility

**Future accounting standards update**

| GASB Statement Number | Description | Potentially Impacts you | Effective Date |
|---|---|---|---|
| 87 | Leases | ✓ | 12/31/22* |
| 89 | Accounting for Interest Incurred before the End of a Construction Period | ✓ | 12/31/21* |
| 91 | Conduit Debt | ✓ | 12/31/22* |
| 92 | Omnibus 2020 | ✓ | 12/31/22* |
| 93 | Replacement of Interfund Bank Offered Rates | ✓ | 12/31/22* |
| 94 | Public-Private and Public-Public Partnerships and Availability Payment Arrangements | ✓ | 12/31/23 |
| 96 | Subscription-Based Information Technology Arrangements | ✓ | 12/31/23 |
| 97 | Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans | ✓ | 12/31/22 |

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Gui*dance, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming GASB pronouncements.

## Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend Utility review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, Utility should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about GASB 87.

## Planning for the new conduit debt reporting

Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The Utility should identify any existing debt arrangements involving third-party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

bakertilly

# Trending challenges and opportunities for organizations

# Trending challenges and opportunities for organizations

Management and governing bodies must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long-term goals. Economic uncertainty, coupled with key risk areas and fast-paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

## Turning toward recovery and growth

Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like–or how long it will take–it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

**Recommendation**

Follow our road map to reopen, recover and reset.

## Compliance with federal awards

**Challenge**

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the “new normal.”

**Recommendation**

Learn more about compliance for federal funds obtained for pandemic response efforts.

# Recession proofing measures

**Challenge**

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts–all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

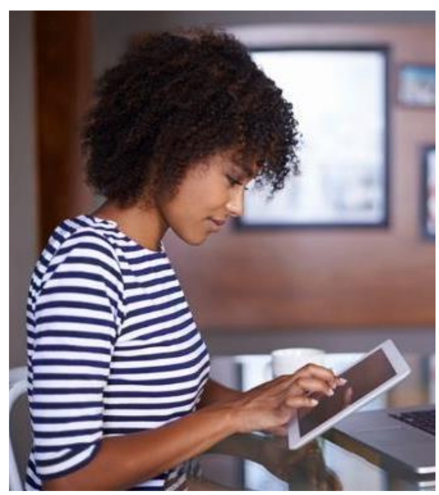
Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging technology are imperative.

**Recommendation**

Learn about proactive measures to insulate your organization from financial hardship and to optimize your organization's performance.

# Recruiting and hiring

**Challenge**



Public sector entities in need of key workforce personnel, such as city or county managers and administrators, city or county attorneys, fire chiefs, police chiefs and other departmental directors, may find themselves in an unenviable position during a pandemic.

Organizations need the talent, but a pandemic can disrupt essential business processes and cause apprehension about access to desirable candidates.

Hiring leaders should proactively discuss what-if scenarios, evaluate short-term and long-term hiring priorities, and plan for situations where immediate recruitment is imperative.

**Recommendation**

Learn the key considerations and actions for recruiting and hiring in a crisis.

## Risk assessment

**Challenge**

Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

**Recommendation**

Learn about the key considerations for the risk assessment process and internal audit planning.

## Economic development

**Challenge**

In today's complex economic landscape, communities face the daunting challenge of rebuilding their local economies. Restoring the momentum of economic expansion and investment to enhance quality of life for residents and produce long-term financial gain for the community is at the forefront of concerns.

Whether attracting growth to maximize opportunity built around community strengths or accounting for the many unknowns caused by major disruptions, a robust economic development strategy is essential to recovery.

**Recommendation**

Learn about the advantages of creating an economic development strategic plan and the framework to follow.

## Harnessing data and analytics for strategic insight and decision-making

**Challenge**

In crisis and recovery, organizations are investing in advanced analytic solutions to help them not only make better decisions faster and more consistently, but also to improve operational efficiency and performance. Of all the business analytics available, advanced analytic solutions should be at the top of your priority list given the impact it can have on your business.

**Recommendation**

Learn more about data & analytics strategy and roadmaps, MDM and data process re-engineering, AI strategy, data visualization and other digital and analytic capabilities.

## Information technology and cybersecurity

**Challenge**

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

**Recommendation**

Learn more about information technology and cybersecurity, including System & Organization Controls reporting.

# Appendix A: Client service team

# Client service team


### Jodi Dobson, CPA

**Partner**

4807 Innovate Lane
Madison, WI 53707
United States

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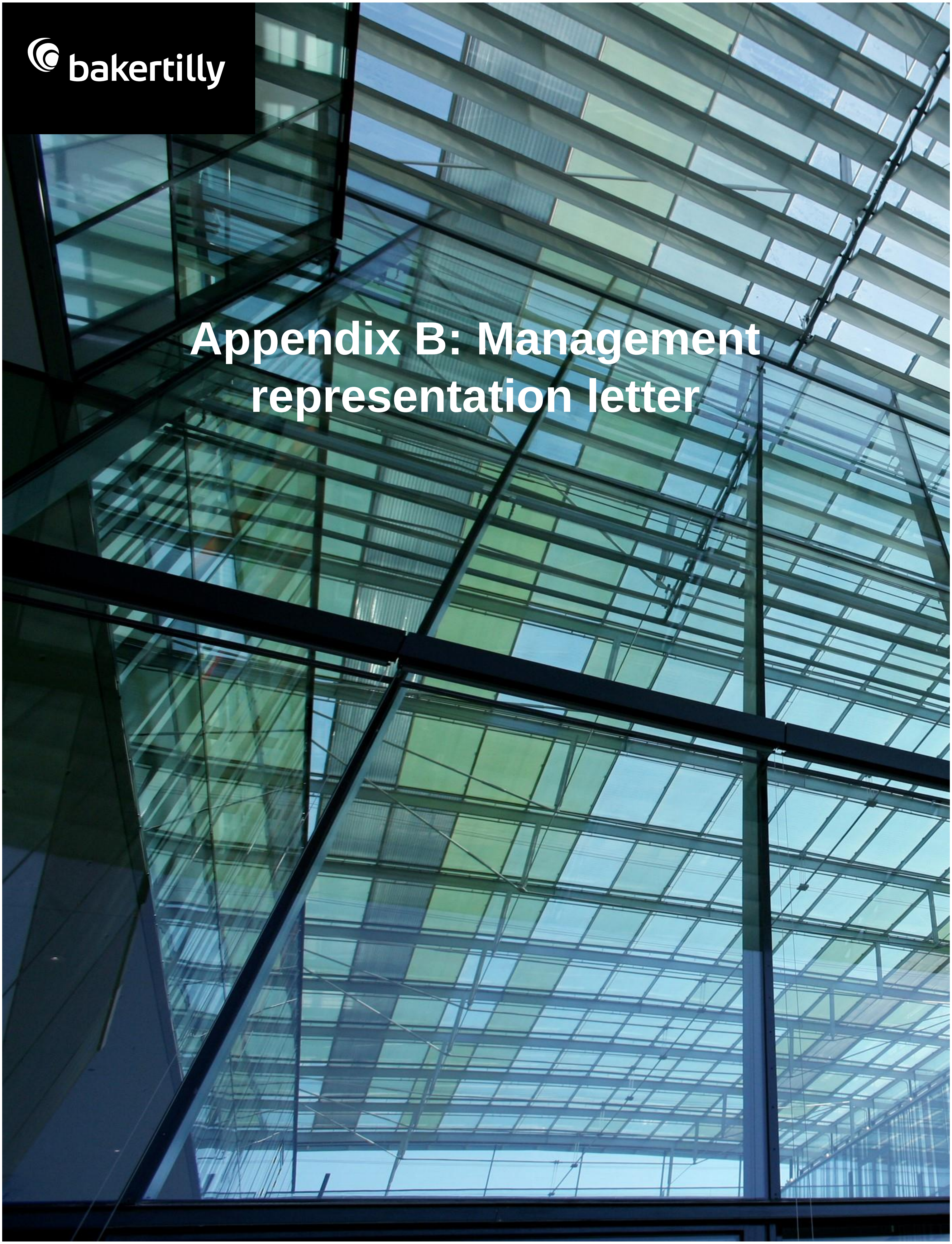


# Appendix B: Management representation letter

Green Bay Water Utility

631 S. Adams St. – P.O. Box 1210
Green Bay, WI 54305-1210

920-448-3480
FAX 920-448-3486
www.gbwater.org

June 1, 2021

Baker Tilly US, LLP
4807 Innovate Ln, P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Green Bay Water Utility ("Utility"), an enterprise fund of the City of Green Bay ("City) as of December 31, 2020 the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of the Utility and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

**Financial Statements**

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility.

3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5) Significant assumptions we used in making accounting estimates, if any, are reasonable.

6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of accounting principles generally accepted in the United States of America.

7) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.

8) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal and state awards.

9) We have not identified or been notified of any uncorrected financial statement misstatements. All known audit and bookkeeping adjustments have been included in our financial statements, including adjusting entries to convert our cash basis records to the accrual basis. We have reviewed and approved those adjusting entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.

10) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, or which would affect federal or state award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.

11) Guarantees, whether written or oral, under which the Utility is contingently liable, if any, have been properly recorded or disclosed.

12) We do not intend to make frequent amendments to our pension or other postretirement benefit plans.

13) Receivable recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date and have been reduced to their estimated net realizable value.

**Information Provided**

14) We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.

    b) Additional information that you have requested from us for the purpose of the audit.

    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

d) Minutes of the meetings of the Board of Commissioners or summaries of actions of recent meetings for which minutes have not yet been prepared.

e) All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.

f) All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.

g) Access to all audit or relevant monitoring reports, if any, received from funding sources.

15) We have disclosed to you results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

16) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

a) Management,

b) Employees who have significant roles in internal control, or

c) Others where the fraud could have a material effect on the financial statements.

17) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

18) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

19) We have disclosed to you all known related parties and all the related party relationships and transactions of which we are aware.

**Other**

20) We have a process to track the status of audit findings and recommendations.

21) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

22) The Utility has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

23) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities.

24) There are no:

a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.

25) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

26) The Utility has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

27) The financial statements properly classify all funds and activities.

28) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.

29) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

30) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

31) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

32) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

33) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

34) We have appropriately disclosed the Utility's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.

35) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

36) With respect to the supplementary information, (SI):

   a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

   b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

37) We agree with the restatement presented in the current year's financial statements.

38) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

Sincerely,

Green Bay Water Utility

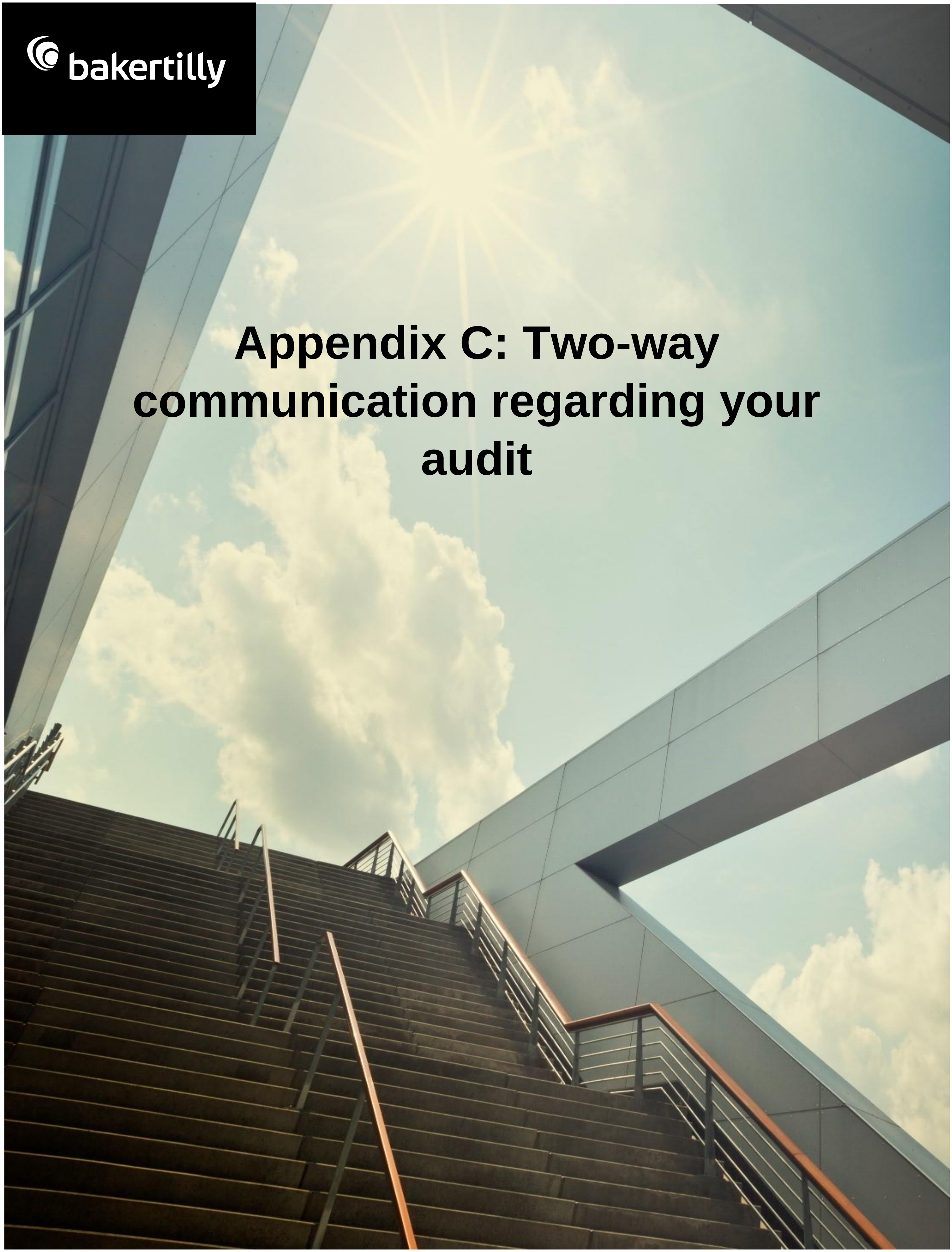
Signed: Nancy Quirk

Nancy Quirk, General Manager

Signed: Stephanie Rogers

Stephanie Rogers, Business Manager

# Appendix C: Two-way communication regarding your audit



As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.

b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:

   - Identify types of potential misstatements.
   - Consider factors that affect the risks of material misstatement.
   - Design tests of controls, when applicable, and substantive procedures.

c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs. For audits performed in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance and that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose.

d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards.*

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs. For audits done in accordance with *Government Auditing Standards*, our report will include a paragraph that states that the purpose of the report is solely to describe (a) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (b) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance and, (c) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting. The paragraph will also state that the report is not suitable for any other purpose.

We are very interested in your views regarding certain matters. Those matters are listed here:

a. We typically will communicate with your top level of management unless you tell us otherwise.

b. We understand that the Board of Commissioners has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.

c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.

d. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?

e. Have you had any significant communications with regulators or grantor agencies?

f. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

*Green Bay Water Utility*

# MEMORANDUM

DATE: June 14, 2021

TO: Green Bay Water Commissioners

FROM: Nancy Quirk / Andrea Hay

RE: Green Bay Water Utility New Logo

Green Bay Water Utility has been working with Raftelis on our first-ever strategic communication plan, including a fresh, new brand voice, color scheme and logo. The approval of the logo is an essential step as we progress in our building project, which will include signage reflecting our updated brand and logo.

We worked with Raftelis as graphic artists submitted dozens of logo drafts to the senior management team at Green Bay Water Utility for their consideration. Our management team has approved the logo you have before you. Please refer to the attachment with the talking points about the logo.

We ask that you approve this new logo.

RAFTELIS

# MEMO

**To:** Andrea Hay, Green Bay Water
**From:** Melissa Elliott, Vice President of Marketing and Communications
Matt Wittern, Senior Consultant
**Date:** June 7, 2021
**Re:** Green Bay Water Logo Talking Points

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Green Bay Water's logo is a vital part of how we communicate who we are and what we do to our customers and stakeholders. For employees it provides a crisp, clean identity to rally around, and a visual representation of the pride we all take in a job well done. It is a promise to customers and stakeholders outside the utility; communicating confidence that we are experts at collecting, treating, and delivering high quality drinking water that is critical to our community's health, economy, and well-being.

GREEN BAY WATER

We consulted our colleagues and leadership from the beginning of the brand development process, and while different elements can represent many things to people, their feedback informed several key elements of our new logo:

- We are leaders in the water industry. The point at the top represents our position as leader at the pinnacle of the water industry
- Our utility's name, spelled out in a modern, easy-to-read font clearly communicates who we are and what we do
- The wave element pays homage to Lake Michigan, our source of supply
- The water drop communicates two things – the product we deliver, but also the water cycle in the basin that requires the responsible stewardship we provide
- Above all, as modern, leading, customer-focused utility we wanted a logo that aligned with that vision

As a public utility, we also looked toward the practical:

- The logo can easily be embroidered on clothing, the sans-serif, all caps font is easy to read
- Two colors mean ease of reproduction and the potential for less costly printing
- The colors match our new building décor, and the timing of the logo is being done to allow for signage that would need to be done anyway
- We'll "phase-in" the new logo to be efficient and conservative with resources, for example with some exceptions, we will use up most printed material, ordering new when needed, but digital communication can be updated quickly

Our thanks to all who contributed to this process. Look for more information about the planned, phased rollout of our new logo in the coming weeks and months.

5619 DTC Parkway, Suite 850
Greenwood Village, CO 80111
www.raftelis.com

**Green Bay Water Utility**

# MEMORANDUM

DATE: June 14, 2021

TO: Green Bay Water Commissioners

FROM: Nancy Quirk / Brian Powell

RE: Second Amendment to Green Bay Water Utility Tower/Land Lease Agreement

For many years, Green Bay Water Utility has leased water tower space to cellular companies for mounting their transmitter equipment.

Recently, the utility began updating each transmitter lease to one standardized contract as they became due. This standardized contract was a collaborative creation by utility staff using the expertise of our local hired contractor, Short Elliott Hendrickson (SEH), and the legal knowledge of Boardman Law Firm. Utility attorney William Vande Castle further supports the standard contract.

This agreement is with New Cingular Wireless (AT&T) and is for our Huron Tower. We ask that you approve these updates.

*Execution Version*

# SECOND AMENDMENT TO GREEN BAY WATER UTILITY TOWER/LAND LEASE AGREEMENT

This Second Amendment to Green Bay Water Utility Tower/Land Lease Agreement ("**Second Amendment**") dated as of the later of the signature dates below ("**Effective Date**"), is between the City of Green Bay, a municipal corporation acting in its capacity as a municipal water utility and whose utility office is located at 631 South Adams Street, Green Bay, WI 54305 ("**Green Bay**"), and New Cingular Wireless PCS, LLC, a Delaware limited liability company and successor in interest to Telecorp Realty, L.L.C., having a mailing address of 1025 Lenox Park Boulevard NE, 3rd Floor, Atlanta, GA 30319 ("**Lessee**"). Green Bay and Lessee are collectively referred to as the "**Parties**" and individually as a "**Party**."

## RECITALS

A. The Parties, and/or their predecessors in interest, entered into a Green Bay Water Utility Tower/Land Lease Agreement dated October 22, 2001 as amended by a First Amendment to Green Bay Water Utility Tower/Land Lease Agreement of April 10, 2003 by and between City of Green Bay and Telecorp Realty, L.L.C. (collectively, "**Lease**").

B. Green Bay owns property located at 720 South Huron Road, Green Bay, WI 54311 ("**Property**") on which Green Bay maintains a water tower ("**Tower**"). The Property is further described in **<u>Exhibit A</u>** to the Lease. Pursuant to the Lease, Green Bay leases to Lessee a portion of the Property that is comprised of certain land space ("**Leased Premises**") on the Property and certain locations on the Tower on which Lessee maintains certain **Antenna Facilities** (collectively, the "**Premises**"). As used in this Second Amendment, "Antenna Facilities" includes Lessee's existing equipment cabinet and any and all facilities Lessee has or will install on the Property.

C. The Parties desire to amend the Lease to permit Lessee to undertake an "**Upgrade Project**" to modify its Antenna Facilities on the Premises, including on the Tower, subject to the terms of this Second Amendment.

D. Lessee has submitted an Antenna Site Application (the "**Application**") on a form supplied by Green Bay attached as **<u>Attachment A</u>** to this Second Amendment together with a deposit in the amount of Ten Thousand and 0/100 Dollars ($10,000.00) ("**Deposit**"). The Deposit shall be applied toward the Professional Costs (as defined in Section 7.1 of this Second Amendment) that Green Bay incurs associated with the Upgrade Project.

E. The Parties also desire to amend certain terms and provisions in the Lease.

## AGREEMENT

The Parties agree to amend the Lease as follows:

1.0 Recitals/Attachments. The recitals and all attachments are incorporated into and form part of this Second Amendment.

2.0 Installation of Upgrade Project.

2.1 Lessee shall not begin installation of the Upgrade Project without first obtaining all necessary federal, state, and local governmental approvals and permits for such work.

2.2 Lessee shall construct the Upgrade Project, which Green Bay has approved, in accordance with all of the following:

2.2.1 *Application.* The Application attached as **Attachment A-1** to this Second Amendment. Applications for future Projects (as defined in Section 4.1 of this Second Amendment) shall be attached as **Attachment A-x**).

2.2.2 *Construction Drawings.* Detailed construction plans and drawings ("**CDs**") for all improvements approved in writing by Green Bay and attached as **Attachment C-1** to this Second Amendment.

2.2.3 *Engineering Study/Structural Analysis*. The engineering study and structural analysis submitted to Green Bay indicating the proposed installation of the Upgrade Project will not adversely affect the structural integrity of the Tower.

2.2.4 *Updated Site Survey*. An updated site survey containing, among other things, a legal description of the Leased Premises and any and all access and utility/cable easements currently used by Lessee. The updated site survey shall be provided on or before execution of this Second Amendment. The legal descriptions for the Leased Premises and the easements shall be included in **Attachment B-1**. The site survey itself shall be attached as **Exhibit 1 to Attachment B-1**.

3.0 Future Modifications.

3.1 Once the Upgrade Project is completed, Lessee shall not seek to add any additional Antenna Facilities or otherwise modify its then-existing Antenna Facilities or make any other additions, alterations, or improvements to the Property ("**Modification Project**") without Green Bay's prior written approval, which approval shall not be unreasonably withheld, conditioned, or delayed. Any Modification Project that increases the loading on the Tower or that requires additional ground space shall be subject to a commercially reasonable increase in rent and may not be installed until the Parties have mutually agreed on the amount of the increase.

3.2 Prior to commencing construction of a Modification Project, Lessee shall submit to Green Bay all of the same information required under Article 2 of this Second

Amendment for the Upgrade Project.  Such information shall be incorporated into the Lease by further amendment.

4.0 Additional Project Requirements.

4.1 *Installation to Conform to CDs*. Lessee's installation of the Upgrade Project or a future Modification Project (collectively, "**Projects**" and each, a "**Project**") shall be made at Lessee's sole expense and completed in a neat and workmanlike manner in accordance with sound engineering practices, applicable rules, regulations, and laws and in strict compliance with the approved CDs, attached as **Attachment C-1** for the Upgrade Project and as **Attachment C-x** for future Projects.

4.2 *As-Built Drawings*.  Within (30) days after installation of a Project, Lessee shall provide to Green Bay electronically formatted as-built drawings ("**As-Builts**") documenting the Antenna Facilities installed on the Property.  The As-Builts shall show the actual location of all Lessee's Antenna Facilities and shall be accompanied by a complete and detailed inventory of all the existing and newly installed Antenna Facilities, all of which shall be attached as **Attachment D-1** for the Upgrade Project and as **Attachment D-x** for future projects.

5.0 Repair/Replacement Notice.

5.1 With the exception of emergencies, Lessee shall submit to Green Bay advance written notice of the need for and the nature of any repair of Lessee's existing Antenna Facilities or the replacement of such facilities on a like-for-like basis, using the Antenna Site Service Notice form attached as **Attachment E** ("**Service Notice**").  For the sake of clarity, "**like-for-like basis**" means that the existing Antenna Facilities are replaced with Antenna Facilities that are no greater in size (i.e., the dimensions are the same or smaller), weight, or number and that the new Antenna Facilities are attached in the same manner as Lessee's then-existing Antenna Facilities.

5.2 If Green Bay objects to the Service Notice, Green Bay shall notify Lessee in writing, within two (2) business days from its receipt of the Service Notice. Green Bay's notice to Lessee shall explain the reasons that the proposed work must be treated as a Project requiring the submission of a new Site Application.

5.3 In the case of an emergency, Lessee shall provide written notice to Green Bay describing the replacement or repair, as well an explanation of the reason the repair or replacement constituted an emergency and did not require prior written notice to Green Bay, with the written notice being transmitted by Lessee to Green Bay within twenty-four (24) hours following the emergency replacement or repair.  As used in this Second Amendment, "**emergency**" shall be deemed to exist only in instances in which the emergency conditions constitute an immediate threat to the health or safety of the public or immediate danger to the Tower and its operations or the Antenna Facilities and their operations (including a prolonged, unscheduled outage of the Antenna Facilities).

6.0 Review/Inspection. As directed by Green Bay, Green Bay's consulting engineer shall review and periodically inspect Lessee's Project beginning with the pre-construction conference and continuing through installation, construction, punch-list review, and verification of the post-construction As-Builts. Before Lessee may energize its system (i.e., start-up), all punch-list items must be substantially completed, as reasonably determined by Green Bay.

7.0 Responsibility for Professional Costs.

7.1 Lessee shall reimburse Green Bay for all reasonable third-party professional costs that Green Bay incurs associated with a Project. Such costs shall include payments Green Bay makes to Green Bay's technical consultants for their work associated with a Project as well as payments made to outside legal counsel for their work associated with the Project (collectively, "**Professional Costs**"). Green Bay shall invoice Lessee for all such Professional Costs that Green Bay incurs with a Project.

7.2 For reimbursement of its Professional Costs, Green Bay shall first draw from the initial Deposit submitted with the Application for the relevant Project. Green Bay shall give Lessee notice when, if ever, the initial Deposit is exhausted. Within thirty (30) days of such notice, Lessee shall provide Green Bay with a second deposit in the same amount as the initial Deposit. That process shall repeat as necessary.

7.3 Within forty-five (45) days of Project Completion, Green Bay will submit to Lessee a detailed final invoice for any unpaid Professional Costs, and Lessee shall pay such invoice within forty-five (45) days of its receipt. In the event that the final amount of the Professional Costs is less than the total amount of all deposits made to Green Bay by Lessee, Green Bay shall return such excess amount to Lessee within forty-five (45) days of Project Completion. "**Project Completion**" means the point at which Green Bay has completed all post-construction inspections, Lessee has completed all remedial work to Green Bay's satisfaction, and Green Bay has approved in writing Lessee's post-construction As-Builts.

8.0 Work Performed by Green Bay. Any work performed or service provided by Green Bay under the Lease, the cost of which is Lessee's responsibility, shall be charged out at Green Bay's annually adopted fully loaded labor rate ("**Labor Rate**") and transportation rate ("**Transportation Rate**"), which rates shall include a charge for administrative and general costs. Green Bay will invoice Lessee for such costs, which invoice shall be due and payable within thirty (30) days of its receipt. Upon Lessee's request, Green Bay will provide Lessee with documentation of Green Bay's Labor and Transportation Rates.

9.0 Tower Maintenance and Repair.

9.1 *Notice of Tower Reconditioning.* Green Bay shall notify Lessee prior to the end of any calendar year during which Green Bay has planned and budgeted for Tower painting and/or reconditioning in the subsequent year ("**Initial Notice**"), and shall further notify Lessee at least ninety (90) days in advance of the week when the work on the Tower is to be scheduled.

9.2 *Temporary Relocation of Antenna Facilities*. When, in Green Bay's reasonable discretion, maintenance, repair, repainting, restoration, or other such activity with respect to the Tower (collectively, "**Maintenance Work**") requires the Antenna Facilities to be temporarily relocated, Green Bay shall give Lessee at least (6) months' prior written notice of the date such work has been scheduled. Within that six-month period, Lessee shall relocate its equipment on a temporary basis to another location on the Property. If Lessee requires the use of a cell tower on wheels ("**COW**"), Green Bay shall permit Lessee, at Lessee's sole expense, to place a COW on the Property in a location mutually agreed upon by Green Bay and Lessee. Lessee shall cooperate with Green Bay regarding the placement of the COW on the Property.

9.3 *Antenna Facilities Remain in Place*. If Green Bay, in its reasonable discretion, determines that to allow Lessee to keep all or any portion of the Antenna Facilities in place during the Maintenance Work, Green Bay shall advise Lessee of its determination at the time it gives the Initial Notice. Lessee shall be responsible for any and all additional costs Green Bay incurs due to the presence of Lessee's Antenna Facilities on the Tower during the Maintenance Work. Green Bay will invoice Lessee for such additional costs, and Lessee shall pay such invoice within thirty (30) days of its receipt.

9.4 *Temporary Emergency Relocation*. In case of an emergency that requires Green Bay to remove Lessee's Antenna Facilities, Green Bay shall first provide telephone notice to Lessee by calling **(800) 638-3822**. In the event the emergency requires Lessee to temporarily remove Lessee's Antenna Facilities, Lessee shall have the right to maintain a COW temporarily on the Property in a location approved by Green Bay.

10.0 Access.

10.1 Lessee shall have 24/7 unsupervised access to its Antenna Facilities located on the ground space portion of the Leased Premises without notice. For instances involving regular maintenance of its Antenna Facilities on the Tower, Lessee shall request access to the Tower by notifying Green Bay forty-eight (48) hours in advance by calling **(920) 448-3480**. If Lessee needs access to the Tower in an emergency, Lessee shall give advance notice to Green Bay as soon as reasonably possible by calling **(920) 448-3483**. Lessee shall reimburse Green Bay for all reasonable costs Green Bay incurs for sending its personnel to the Property and in supervising Lessee's Tower access when outside of Green Bay's normal business hours, which are from 7:00 a.m. to 3:00 p.m.

10.2 Lessee's access to the Tower shall be subject to any and all emergency operation plans adopted by Green Bay applicable to the Tower. When accessing the Tower, Lessee's employees, contractors, and agents shall be required to present proper identification. Lessee shall be responsible for maintaining a written record of the names of its employees, contractors, and agents who perform work on the Tower, the nature of the work performed, and the date and time such work is performed. Lessee shall make such records available to Green Bay upon request.

11.0 Term. The Lease terminates as of midnight on October 21, 2026. Pursuant to this Second Amendment, the Lease shall renew automatically for four (4) successive renewal terms of five (5) years each unless Lessee is then in default. If not otherwise terminated in accordance with the terms of the Lease, Lessee may terminate this Lease on giving Green Bay written notice at least six (6) months prior to the end of the then-current renewal term. If such notice is given, the Lease shall terminate at the end of the renewal term in which the notice was given.

12.0 Rent. Commencing on the Effective Date of this Second Amendment, the annual rent payable to Green Bay shall be increased to the amount of $37,324.80, prorated for the partial year. Thereafter, the rent shall increase at the rate of 2% per year, which increase shall take effect on each anniversary of the Effective Date.

13.0 Insurance.

13.1 *Coverage.* During the Term of this Agreement, Lessee will carry, at its own cost and expense, the following insurance:

13.1.1 "All Risk" property insurance for its property's replacement cost; Lessee may self-insure this risk under the same terms as required by this Agreement;

13.1.2 Workers' Compensation Insurance as required by law; and

13.1.3 Commercial General Liability ("**CGL**") insurance based on ISO form CG 00 01 or a substitute form providing substantially equivalent coverage with respect to its activities on the Property, such insurance to afford protection of Three Million Dollars ($3,000,000) per occurrence and Six Million Dollars ($6,000,000.00) in the aggregate, providing coverage for bodily injury and property damage.

13.2 *Additional Requirements*.

13.2.1 Lessee's CGL insurance shall include Green Bay as additional insured by endorsement with respect to this Agreement, which shall be so stated on the certificate of insurance.

13.2.2 The insurer must be eligible to do business in the State of Wisconsin and have an A- or better rating from AM Best.

13.2.3 Such insurance will be primary insurance.

13.2.4 Upon execution of this Second Amendment and annually thereafter, Lessee shall submit to Green Bay a certificate of insurance showing all of the coverages required by this Second Amendment.

13.2.5 All policies shall be written on an occurrence and not on a claims-made basis.

13.3 *Contractor Insurance.* Lessee shall ensure that all contractors and all of their subcontractors who perform work on behalf of Lessee on the Property shall carry, in full force and effect, CGL insurance with respect to its activities on the Property, such insurance to afford protection of One Million Dollars ($1,000,000) per occurrence and Two Million Dollars ($2,000,000.00) in the aggregate, providing coverage for bodily injury and property damage.

14.0 Notices. Section 7.2 of the Lease is hereby amended to provide that the following addresses shall be used for giving written notices under the Lease:

If to Green Bay:
City of Green Bay
Attn: City Clerk
100 North Jefferson Street
Green Bay, WI 54301

With a copy to:
Green Bay Water Utility
Attn: General Manager
P.O. Box 1210
Green Bay, WI 54305-1210

If to Lessee:
New Cingular Wireless PCS, LLC
Attn: Network Real Estate Administration
Re: Site #: W6435; Name: Green Bay Water Tower (WI)
Fixed Asset Number: 10083178
1025 Lenox Park Boulevard NE, 3rd Floor
Atlanta, GA 30319

With a copy to:
New Cingular Wireless PCS, LLC
Attn: Legal Department
Re: Site #: W6435; Name: Green Bay Water Tower (WI)
Fixed Asset Number: 10083178
208 South Akard Street
Dallas, TX 75202

15.0 Interference.

15.1 Lessee agrees to install only equipment of the type and frequency that will not cause harmful interference measurable in accordance with then existing industry standards to any equipment of Green Bay (whenever installed) or to any equipment of preexisting radio frequency users on the Property, as long as Green Bay and those preexisting radio frequency user(s) operate and continue to operate within their respective frequencies and in accordance with all applicable laws and regulations.

15.2 Lessee's installation, operation, maintenance, and use of its Antenna Facilities shall not damage or adversely interfere in any way with Green Bay's communications equipment or its water utility operations, including the Tower and its related repair and maintenance activities. Subject to the terms of the Lease and Lessee's rights thereunder, Green Bay, at all times during the term of the Lease, reserves the right to take any action it deems necessary, in its sole discretion, to repair, maintain, alter, or improve the Tower as may be necessary in order to carry out any such activities. Green Bay agrees to give Lessee notice of any such activities in accordance with Article 9 of this Second Amendment. Green Bay will permit Lessee, at Lessee's sole cost and expense, to place a COW on the Property in a mutual agreeable location for the duration of the disruption. Green Bay agrees to reasonably cooperate with Lessee to carry out such activities with a minimum amount of disruption to Lessee's transmission operations.

15.3 In the event any equipment installed by Lessee causes interference to Green Bay's then existing (i.e., at the time of the interference) equipment on the Property, and after Green Bay has notified Lessee in writing of such interference, Lessee will take all commercially reasonable steps necessary to correct and eliminate the interference within twenty-four (24) hours of receiving such notice, including, but not limited to, powering down such equipment and later powering up such equipment for intermittent testing.

15.4 Green Bay will not approve the use of the Tower by any third party if, at the time such third party seeks approval for its proposed use, Green Bay knows or has reason to know that such third party's use may cause harmful interference with Lessee's then existing Antenna Facilities, which is measurable in accordance with then existing industry standards.

15.5 Notwithstanding the above, Green Bay agrees that each of its agreements with other future Tower users shall contain a provision substantially the same as Section 15.3 and that Green Bay, requiring that other lessees correct and eliminate the interference within twenty-four (24) hours, and Green Bay shall enforce such provisions in a nondiscriminatory manner with respect to all of its lessees. Green Bay further agrees that Green Bay and its employees, contractors and agents shall use reasonable efforts, consistent with Section 15.2, not to cause interference with the operation of Lessee's Antenna Facilities.

15.6 The Parties acknowledge that there will not be an adequate remedy at law for noncompliance with the provisions of this Article and, therefore, either Party shall have the right to equitable remedies, such as, without limitation, injunctive relief, and specific performance.

15.7 In addition to all other remedies available to Lessee, in the event the equipment or activities of existing lessees or Green Bay are causing interference to Lessee’s Antenna Facilities and such interference is not eliminated within seven (7) calendar days after written notice to Green Bay from Lessee, then Lessee shall have the right to terminate this Agreement.

15.8 For the purposes of this Agreement, “**interference**” may include, but is not limited to, any use of the Property that causes electronic interference with or physical obstruction of, or degradation of, the communications signals from the facilities of any permitted users of the Property.

16.0 Removal of Improvements.

16.1 Upon termination or expiration of this Agreement, Lessee shall have ninety (90) days to remove the Antenna Facilities from the Leased Premises, except underground utilities, which Lessee shall disconnect, and foundations, which shall be removed to a depth of four feet (4') below grade, and shall restore the Tower and the Property to the condition they were in on the Effective Date, ordinary wear and tear and loss by casualty or other causes beyond Lessee's control excepted, all at Lessee’s sole cost and expense. Before removing any part of its Antenna Facilities from the Tower upon termination or expiration of this Agreement, Lessee agrees on behalf of itself and its successors and assigns to provide Green Bay with reasonable advance notice of its intentions to remove such facilities and agrees to coordinate such removal with Green Bay.

16.2 In the event that Lessee fails to comply with the removal and restoration requirements of this Agreement, Green Bay shall have the right, using its own personnel or a contractor, to perform such removal and restoration, and Lessee agrees to reimburse Green Bay for Green Bay’s actual costs of such removal and restoration within sixty (60) days of receiving an invoice therefor. This provision shall survive the expiration or termination of this Agreement.

16.3 In the event Green Bay does not exercise it right of removal under Section 16.2 and Lessee fails to completely remove its Antenna Facilities from the Leased Premises, or fails to restore the Tower and Property as required, Lessee shall continue to pay rent equal to 150% of the Rent in effect during the last month of the Term, prorated for each and every day of every month during which any part of Lessee’s Antenna Facilities remains on the Property. Whether or not any or all of the Antenna Facilities are in use or functioning shall not be considered a factor when determining Lessee's payment obligations under this Section 16.3.

17.0 ***No Warranties/Representations***. ***Green Bay makes no warranties or representations that Lessee will have exclusive use of the Property or that the Leased Premises, Easements, or utilities serving the Leased Premises are fit for Lessee's intended use and all such warranties and representations are hereby disclaimed.***

18.0 Deleted Lease Sections. The following sections of the Lease are hereby deleted in their entirety: Sections 1.2, 1.3, 1.4, 1.5, 2.4, 3.7, 4.1, 4.2, 5.1, 5.2, 5.3, 6.2, and 7.1(b).

19.0 Entire Agreement. This Second Amendment (including all attachments), together with the Lease, constitutes the entire understanding of the Parties with respect to the subject matter hereof and no other agreement, statement, or promise made by any Party or any employee, officer, or agent of any Party that is not contained in this Second Amendment or Lease shall be binding or valid.

20.0 Other Provisions Unaffected. To the extent that any provision of this Second Amendment is determined to be inconsistent with any provision of the Lease, this Second Amendment shall control. Otherwise, all provisions of the Lease that are not affected by this Second Amendment shall remain in full force and effect.

**[Signature Pages Follow]**

**City of Green Bay, acting through its Water Utility Commission**

By: ___________________________

Print Name:____________________

Title:__________________________

Date: _______________________

**New Cingular Wireless PCS, LLC**
**By: AT&T Mobility Corporation**
**Its: Manager**

Name: ______________________

Print Name: __________________

Title: ________________________

Date: ________________________

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# ATTACHMENT A-1
# TO
# SECOND AMENDMENT

## ANTENNA SITE APPLICATION FOR UPGRADE PROJECT

Green Bay Water Utility

631 S. ADAMS - P.O. BOX 1210
Green Bay, WI 54305-1210

920-448-3480
FAX 920-448-3486

# ANTENNA SITE APPLICATION

**Water Tower Site Name & Address: (existing site or proposed new site build)**

**Wireless Carrier:** AT&T

*(Complete corporate name of Wireless Carrier)*

**Wireless Carrier's Corporate Designation**: New Cingular Wireless PCS LLC, a Delaware limited liability company

1. Name of Applicant: MasTec Network Solutions
2. Address of Applicant: 1351 E. Irving Park Road, Itasca, IL 60143
3. Contact person for Applicant: Jay Strom Telephone: 847-463-5917

   Mobile: ______________ Email: jay.strom@mastec.com
4. Technical Advisor (A&E firm): MasTec Network Solutions Telephone: 919-674-5895

   Mobile: 919-244-5207 Email: raphael.mohamed@mastec.com
5. Proposed Radio Band: 700, FirstNet, PCS, AWS, WCS
6. Propose Radio Frequency(s): TX: 734-742.5. 788-798, 1935.2-1945, 1730-1732.5, 2305-2320 MHz
   RX: 704-712.5, 758-768, 1855.2-1865, 2130-2132.5, 2345-2360 MHz

   *(Specify or attach a separate list)*
7. Type of Service (SMR, ESMR, PCS, Cellular, Two-Way Paging, Microwave, Wi-Fi, WiMAX, etc.)

   Cellular
8. Unlicensed spectrum? Y / N *(Circle One; Do the same for all below.)*

   If yes, identify in detail the portions of the project to use an unlicensed spectrum. Designate this as an Attachment.

   Initial here ____ to indicate Attachment has been included.

   If utilizing a Distributed Antenna System (DAS), provide Radio Frequency Coverage Maps prepared by the FCC Licensee(s).
9. Request for Small Cell Site in Utility Row of Way Y / N

   If yes, include the provided requirements: ______________________________
10. Provide a coverage study to show gap in present system coverage. The study should include
    a. Present coverage
    b. Proposed coverage
    c. The frequency band used for the analysis

d. Latitude/longitude and center of radiation for all of the sites used in the coverage analysis

e. The effective radiated power for each site

f. The values of the signal levels for each of the coverage levels used in the study

g. For loading sites, include all of the above and the following:

    i. The area and distance the design is proposing to provide service

    ii. Any data to support the loading need

h. The level of RF exposure predicted to occur for the general public

11. Will this site be interconnected via radio frequency transmissions to any other site or sites now constructed, proposed, or anticipated? Y / N

    Interconnection includes one or more radio frequency links for the purpose to provide for "back-haul" from this site to a switching center or centralized node location.

    If yes, what will the method of interconnection be? ____________________

    If yes, attach details and specifications.

12. Antenna equipment – Attach applicable specifications.

    a. Number of antennas 9

    b. Number of zones 3

    c. Antenna dimensions 72" x 19.6" x 7.8"; 88.2 lbs / 72" x 19.6" x 7.8"; 84.4 lbs / 51.5" x 6.6" x 3.5"; 28.6 lbs

    d. Antenna type, manufacturer, and model no. (3) Commscope NNH4-65B-R6; (3) Commscope NNH4-65B-R6H4; (3) Powerwave 7740

    e. Number of Radio Units 12

    f. Radio Unit dimensions 17.9" x 13.19" x 9.44"; 71 lbs / 27.2" x 12.1" x 7.0"; 53 lbs / 18.1" x 13.4" x 8.26"; 59.4 lbs / 14.9" x 13.2" x 10.9"; 72 lbs

    g. Radio Unit type, manufacturer, and model no. (3) Ericsson RRUS 4449 B5, B12; (3) Ericsson RRUS 32 B30; (3) Ericsson RRUS 4478 B14; (3) Ericsson RRUS 8843 B2, B66

    h. Transmission line or cable manufacturer and model no. Coax, DC power cable, fiber cable

    i. Size of cables 1-5/8"/0.82"/3/8" Number of cables 6/6/2

    j. Antenna location on the tower: 0°, 120°, 240°

       (N, S, E, W, NE etc. or specify the exact antenna azimuths)

    k. GPS Antenna Y / N

       If yes, provide size, dimensions, and weight: 90 mm diameter x 163 mm length, 187 g

13. Dish equipment – Attach applicable specifications

    a. Number of dishes ____ Dish dimension _______ Microwave Y / N Satellite Y / N

    b. Dish type, manufacturer and model no. ____________________

    c. Transmission line or cable manufacturer and model no. ____________________

    d. Size of cables ________ Number of cables ________

    e. Dish location on tower: ____________________

    Initial here ________ to indicate specifications are attached.

14. Ground equipment – Attach applicable specifications

    a. Square feet required ________

b. Inside Tower? Y / N  Inside carrier's building? Y / N  Outside? Y / N

c. Number of cabinets ______ Cabinet dimensions _______________

d. Number of air conditioners ______ Air conditioner description ___

e. Generator on site? Y / N  If yes, provide type, size, and proposed location.

_______________________________________________________________________________

f. Isolator manufacturer and model no. _________________________________________

g. Duplexer manufacturer and model no. ________________________________________

h. Filters manufacture and model no. ___________________________________________

i. Controls used in addition to the transmitter/receiver cabinet(s)? Y / N

   If yes, how many? ______ Manufacturer and model no. _________________________________

   Initial here _______ to indicate specifications are attached.

15. Desired date of operation: 6/24/2021

16. Description of Scope of Work:

(Example: Install 3 new radio units, relocate 3 antenna, add new power plant.)

Replacing (3) antennas, replacing (6) and adding (3) RRUs, replacing (2) squids, and adding (3) power trunks and (1) fiber trunk.

# READ CAREFULLY BEFORE SIGNING

The undersigned wireless carrier agrees and acknowledges that in addition to the $10,000 Antenna Site Application Fee, the applicant is responsible for all costs associated with the applicant's proposed system that is to be installed on City of Green Bay property, whether or not the application results in a lease or license agreement between the City and the wireless carrier.

Costs may include, but are not limited to, the following:

1. Interference analysis and inter-modulation study by the Engineering/Communications Consultant of the City.
2. Review of construction plans by the Engineering/Communications Consultant of the City.
3. Review of agreement by the City's attorney.
4. Inspection time by the Engineering/Communications Consultant of the City.
5. Site Coordination of any items (examples: antennas or utilities) performed by the City or its Engineering/Communications Consultant.
6. Surveying, if required.
7. Utility service by local utilities to bring or upgrade electrical or telephone service to the property for the use by the applicant.
8. All required permitting and licensing fees.

A certified check in the amount of $10,000 will be required at the time of submittal of the installation plans. These escrow funds will be used by the City to pay the costs, as described above, Green Bay Water Utility incurs related to the proposed project. Unused escrow funds will be returned to the wireless carrier at the completion of the antenna installation.

Signature of person authorized to sign for or on behalf of Wireless Carrier:

Jay Strom Date: 8/4/2020

Name and Title of Signer:

Name: Jay Strom Title: Site Acquisition Specialist

*(Please Print Clearly)*

Checks are to be made payable to: CITY OF GREEN BAY WATER UTILITY

**ATTACHMENT B-1**
**TO**
**SECOND AMENDMENT**

## LEGAL DESCRIPTIONS FOR LEASED PREMISES (REFERRED TO BELOW AS LEASE PARCEL) AND EASEMENTS

LEASE PARCEL

A part of the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of Section Eleven (11), Township Twenty-Three (23) North, Range Twenty-One (21) East, City of Green Bay, Brown County, Wisconsin containing 510 square feet (0.012 acres) of land and being described by:

Commencing at the North Quarter Corner of said Section 11; thence N89°-04'-40"W 304.84 feet along the north line of the NW1/4 of said Section 11; thence S00°-55'-20"W 252.03 feet to the point of beginning; thence S88°-47'-46"E 15.00 feet; thence S01°-12'-14"W 34.00 feet; thence N88°-47'-46"W 15.00 feet; thence N01°-12'-14"E 34.00 feet to the point of beginning. Being subject to any and all easements and restrictions of record.

12' WIDE INGRESS/EGRESS EASEMENT

A part of the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of Section Eleven (11), Township Twenty-Three (23) North, Range Twenty-One (21) East, City of Green Bay, Brown County, Wisconsin containing 4,200 square feet (0.096 acres) of land and being Six (6) feet each side of and parallel with the following described line:

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8' WIDE UTILITY EASEMENT "A"

A part of the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of Section Eleven (11), Township Twenty-Three (23) North, Range Twenty-One (21) East, City of Green Bay, Brown County, Wisconsin containing 868 square feet (0.020 acres) of land and being Four (4) feet each side of and parallel with the following described line:

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8' WIDE UTILITY EASEMENT "B"

A part of the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of Section Eleven (11), Township Twenty-Three (23) North, Range Twenty-One (21) East, City of Green Bay, Brown County, Wisconsin containing 520 square feet (0.012 acres) of land and being Four (4) feet each side of and parallel with the following described line:

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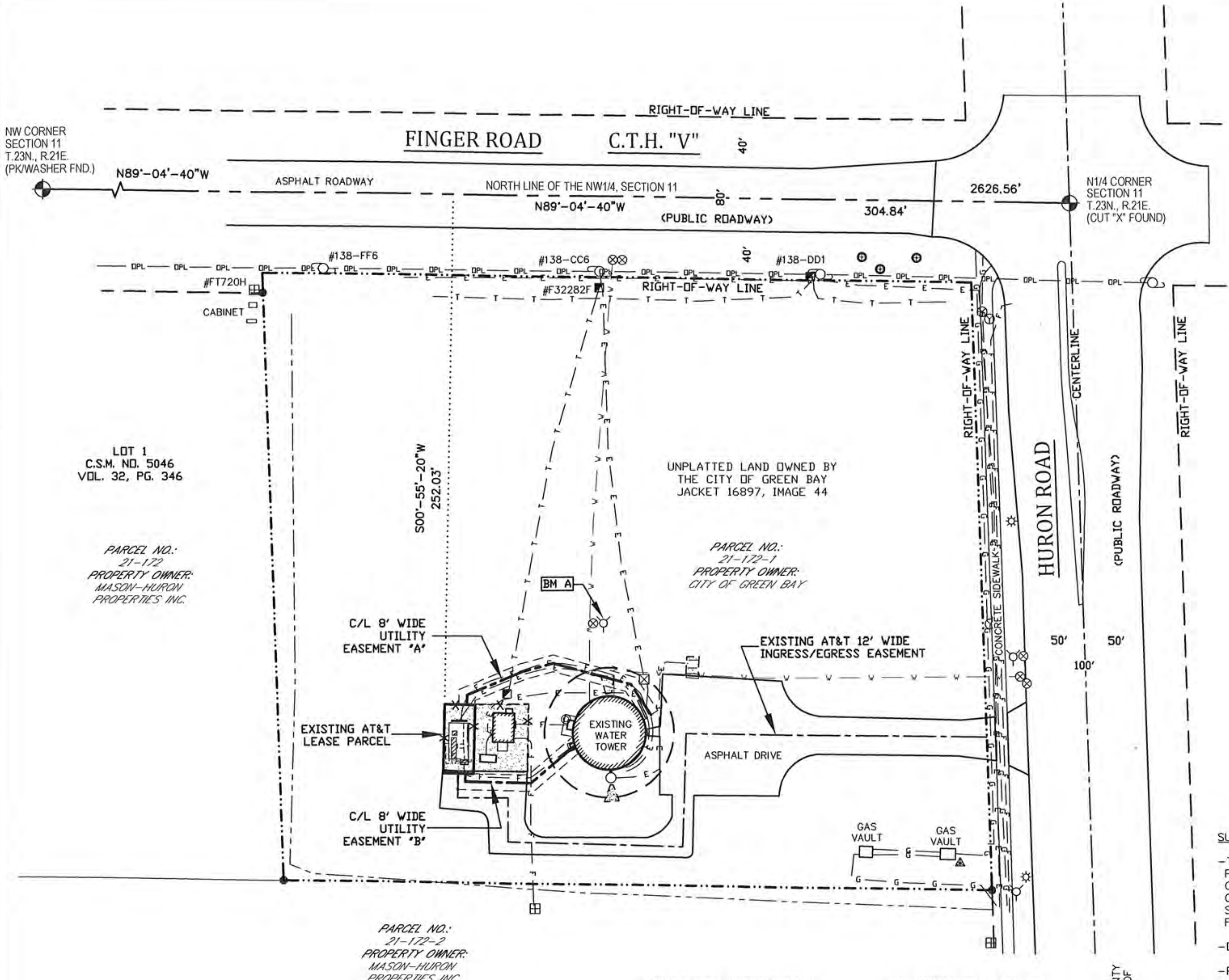
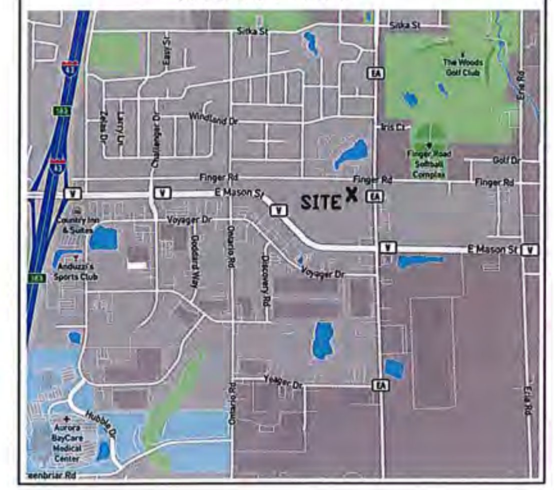
**EXHIBIT 1 TO ATTACHMENT B-1**
**TO**
**SECOND AMENDMENT**

**UPDATED SITE SURVEY**




## -VICINITY MAP-




## -LEGEND-

- ● = 1" IRON PIPE FOUND
- = COUNTY MONUMENT FOUND
- = METAL POST
- = GROUNDING PORT
- = ANTENNA TOWER
- = WATER VALVE
- = FIRE HYDRANT
- = WATER MANHOLE
- = GAS VALVE
- = FIBER OPTIC PEDESTAL
- = TELEPHONE PEDESTAL
- = LIGHT POLE
- = ELECTRIC METER
- = ELECTRIC TRANSFORMER
- = EXISTING POWER POLE
- —T— T— = BURIED TELEPHONE
- —E— E— = BURIED ELECTRIC
- —DPL— DPL— = OVERHEAD ELECTRIC
- —W— W— = WATER MAIN
- —G— G— = BURIED GAS LINE
- —F— F— = BURIED FIBER OPTIC LINE
- ---X--- = CHAINLINK FENCE
- —··—··— = PROPERTY LINE

BENCHMARK INFORMATION

SITE BENCHMARK: (BM A)
TAG BOLT ON HYDRANT LOCATED
NORTH OF WATER TOWER
ELEVATION: 781.08'

CALL DIGGERS HOTLINE TOLL FREE
1(800)242-8511
OPERATES 24 HOURS A DAY 365 DAYS A YEAR
WARNING
CALL BEFORE YOU DIG
48 HOURS BEFORE YOU DIG

GRAPHIC SCALE
1 inch = 60 ft.
0 30 60 120

BEARINGS REFERENCED TO THE BROWN COUNTY COORDINATE SYSTEM AND THE NORTH LINE OF THE NW1/4, SECTION 11, T.23N., R.21E., WHICH BEARS: N89°-04'-40"W

SURVEY NOTES:

- THE LOCATION OF THE EXISTING UTILITIES, AS SHOWN ON THIS PLAN, ARE APPROXIMATE ONLY. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO VERIFY ACTUAL LOCATION AND DEPTH OF ALL EXISTING UTILITIES. THE OWNER AND THE SURVEYOR SHALL NOT BE RESPONSIBLE FOR ANY OMISSION OR VARIATION FROM THE LOCATION SHOWN.
- DIGGERS HOTLINE TICKET NO. 20205007010.
- PRIVATE UTILITIES MARKED ON 12-21-2020.
- NO TITLE SEARCH FOR PARCEL OWNERSHIP OR EXISTENCE OR NONEXISTENCE OF RECORDED OR UNRECORDED EASEMENTS HAS BEEN COMPLETED AS PART OF THIS SURVEY.
- THIS IS NOT A BOUNDARY SURVEY OF THE PARENT PARCEL. THIS SURVEY REPRESENTS THE LEASE AREA AND EASEMENTS ONLY.
- ACCORDING TO THE FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) FLOOD MAPS, THE EXISTING TELECOMMUNICATIONS SITE IS LOCATED IN ZONE "X", FIRM PANEL NO. 55009C0281F, DATED AUGUST 18 2009, AND IS NOT IN A SPECIAL FLOOD HAZARD AREA. ZONE "X" IS DESIGNATED AS: "AREA OF MINIMAL FLOOD HAZARD".

WETLAND NOTE:
- THE PRESENCE AND LOCATION OF WETLANDS HAS NOT BEEN DETERMINED ON THIS PROPERTY. WETLANDS SHOULD ONLY BE DETERMINED BY ACTUAL FIELD DELINEATION PERFORMED BY A QUALIFIED WETLAND SPECIALIST.

SURVEYOR'S CERTIFICATE

I, Steven C. DeJong, Professional Land Surveyor of Meridian Surveying, LLC., certify that I have surveyed the described property and that the map shown is a true and accurate representation thereof to the best of my knowledge and belief.

Dated this 20TH day of JANUARY, 2021.

WISCONSIN PROFESSIONAL LAND SURVEYOR
Steven C. DeJong, S-2791

WISCONSIN STEVEN C. DEJONG S-2791 FREEDOM WIS. LAND SURVEYOR

SURVEYED FOR:

MasTec Network Solutions
1351 E. IRVING PARK ROAD
ITASCA, IL 60143

SURVEYED FOR:

at&t
AT&T MOBILITY
930 NATIONAL PARKWAY
SCHAUMBURG, IL 60173

MERIDIAN SURVEYING, LLC
N9637 Friendship Drive Office: 920-993-0881
Kaukauna, WI 54130 Fax: 920-273-6037

SITE NAME:
GREEN BAY SOUTH HURON

SITE NUMBER:
WI 6435

SITE ADDRESS:
720 S. HURON ROAD
GREEN BAY, WI 54311

PROPERTY OWNER:
CITY OF GREEN BAY
100 N. JEFFERSON STREET
GREEN BAY, WI 54301

PARCEL NO.: 21-172-1

ZONED: R3-VARIED DENSITY RESIDENTIAL

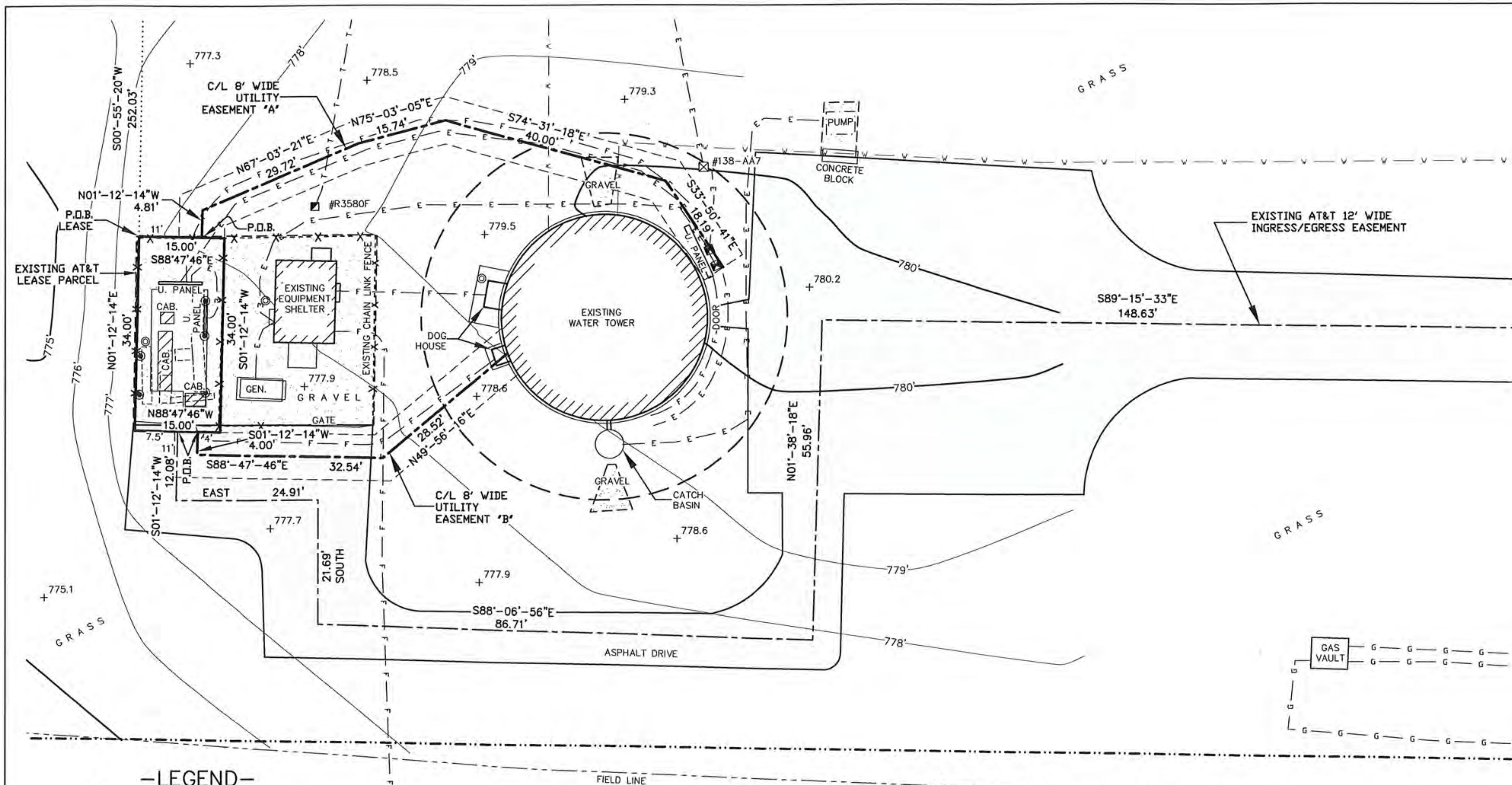
DEED REFERENCE: J. 16897, I. 44

# LEASE EXHIBIT
FOR
AT&T

BEING A PART OF THE NE1/4 OF THE NW1/4, SECTION 11, T.23N., R.21E., CITY OF GREEN BAY, BROWN COUNTY, WISCONSIN

| NO. | DATE | DESCRIPTION | BY |
|---|---|---|---|
| | | | |
| | | | |
| 2 | 12/23/20 | Added Utilities | JD |
| 1 | 12/17/20 | Preliminary Survey | JD |

| | |
|---|---|
| DRAWN BY: J.D. | FIELD WORK DATE: 12-15-20 |
| CHECKED BY: S.C.D. | FIELD BOOK: M-58, PG. 36 |
| JOB NO.: 12493 | SHEET 1 OF 3 |




## –LEGEND–

- ● = 1" IRON PIPE FOUND
- = COUNTY MONUMENT FOUND
- = METAL POST
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- = WATER VALVE
- = FIRE HYDRANT
- = WATER MANHOLE
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- — W — W — = WATER MAIN
- — G — G — = BURIED GAS LINE
- — F — F — = BURIED FIBER OPTIC LINE
- ——X—— = CHAINLINK FENCE
- —··—··— = PROPERTY LINE

## EXISTING WATER TOWER BASE

LATITUDE: 44°-29'-14.20"
LONGITUDE: 87°-55'-07.44"
(Per North American Datum of 83/2011)

Top of Antenna Elevation: 931.2'
(Highest Point)
Bottom of Antenna Elevation: 925.3'
Top of Light Elevation: 930.2'
Top of Tower Extension Elevation: 929.5'
Top of Antenna Elevation: 922.3'
Bottom of Antenna Elevation: 914.2'
Top of Antenna Elevation: 864.7'
Bottom of Antenna Elevation: 860.6'
Paint Ring Elevation: 861.9'
Paint Ring Elevation: 857.2'
Paint Ring Elevation: 852.2'
Ground Elevation: 780.2'
(Per North American Vertical Datum of 1988)

WISCONSIN
STEVEN C. DEJONG S-2791 FREEDOM WIS.
LAND SURVEYOR

BEARINGS REFERENCED TO THE BROWN COUNTY COORDINATE SYSTEM AND THE NORTH LINE OF THE NW1/4, SECTION 11, T.23N., R.21E., WHICH BEARS: N89°-04'-40"W

N

GRAPHIC SCALE
1 inch = 20 ft.
0 10 20 40

SURVEYOR'S CERTIFICATE

I, Steven C. DeJong, Professional Land Surveyor of Meridian Surveying, LLC., certify that I have surveyed the described property and that the map shown is a true and accurate representation thereof to the best of my knowledge and belief.

Dated this 20TH day of JANUARY, 2021.

WISCONSIN PROFESSIONAL LAND SURVEYOR
Steven C. DeJong, S-2791

SURVEYED FOR:
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SURVEYED FOR:
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930 NATIONAL PARKWAY
SCHAUMBURG, IL 60173


MERIDIAN SURVEYING, LLC
N9637 Friendship Drive, Kaukauna, WI 54130
Office: 920-993-0881
Fax: 920-273-6037


SITE NAME: GREEN BAY SOUTH HURON
SITE NUMBER: WI 6435
SITE ADDRESS: 720 S. HURON ROAD GREEN BAY, WI 54311

PROPERTY OWNER:
CITY OF GREEN BAY
100 N. JEFFERSON STREET
GREEN BAY, WI 54301

PARCEL NO.: 21-172-1
ZONED: R3-VARIED DENSITY RESIDENTIAL
DEED REFERENCE: J. 16897, I. 44

## LEASE EXHIBIT
FOR
AT&T

BEING A PART OF THE NE1/4 OF THE NW1/4, SECTION 11, T.23N., R.21E., CITY OF GREEN BAY, BROWN COUNTY, WISCONSIN

| NO. | DATE | DESCRIPTION | BY |
|---|---|---|---|
| 2 | 12/23/20 | Added Utilities | JD |
| 1 | 12/17/20 | Preliminary Survey | JD |

| | |
|---|---|
| DRAWN BY: J.D. | FIELD WORK DATE: 12-15-20 |
| CHECKED BY: S.C.D. | FIELD BOOK: M-58, PG. 36 |
| JOB NO.: 12493 | SHEET 2 OF 3 |

## LEASE PARCEL

A part of the Northeast Quarter (NE1/4) of the Northwest Quarter (NW1/4) of Section Eleven (11), Township Twenty-Three (23) North, Range Twenty-One (21) East, City of Green Bay, Brown County, Wisconsin containing 510 square feet (0.012 acres) of land and being described by:

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## 12' WIDE INGRESS/EGRESS EASEMENT

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## 8' WIDE UTILITY EASEMENT "A"

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WISCONSIN STEVEN C. DEJONG S-2781 FREEDOM LAND SURVEYOR

January 20, 2021

SURVEYED FOR:

MasTec Network Solutions
1351 E. IRVING PARK ROAD
ITASCA, IL 60143

SURVEYED FOR:

at&t
AT&T MOBILITY
930 NATIONAL PARKWAY
SCHAUMBURG, IL 60173

MERIDIAN SURVEYING, LLC
N9637 Friendship Drive, Kaukauna, WI 54130
Office: 920-993-0881
Fax: 920-273-6037

SITE NAME:
GREEN BAY SOUTH HURON

SITE NUMBER:
WI 6435

SITE ADDRESS:
720 S. HURON ROAD
GREEN BAY, WI 54311

PROPERTY OWNER:
CITY OF GREEN BAY
100 N. JEFFERSON STREET
GREEN BAY, WI 54301

PARCEL NO.: 21-172-1

ZONED: R3-VARIED DENSITY RESIDENTIAL

DEED REFERENCE: J. 16897, I. 44

**LEASE EXHIBIT**
FOR
AT&T

BEING A PART OF THE NE1/4 OF THE NW1/4, SECTION 11, T.23N., R.21E., CITY OF GREEN BAY, BROWN COUNTY, WISCONSIN

| NO. | DATE | DESCRIPTION | BY |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
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|---|---|
| DRAWN BY: J.D. | FIELD WORK DATE: 12-15-20 |
| CHECKED BY: S.C.D. | FIELD BOOK: M-58, PG. 36 |
| JOB NO.: 12493 | SHEET 3 OF 3 |

**ATTACHMENT C**
**TO**
**SECOND AMENDMENT**

**CONSTRUCTION DRAWINGS AND INVENTORY**

**(To be attached after approved by Green Bay)**

## VICINITY MAP


## DIRECTIONS

FROM AT&T OFFICE: 930 NATIONAL PARKWAY, SCHAUMBURG, IL 60173

GET ON I-90 E IN ROLLING MEADOWS FROM WOODFIELD RD.
HEAD NORTH TOWARD NATIONAL PKWY. TURN RIGHT.
TURN RIGHT TOWARD NATIONAL PKWY. TURN RIGHT TOWARD NATIONAL PKWY. TURN LEFT TOWARD NATIONAL PKWY. TURN RIGHT ONTO NATIONAL PKWY. TURN LEFT ONTO WOODFIELD RD. USE THE LEFT LANE TO TURN LEFT ONTO E FRONTAGE RD. USE THE LEFT LANE TO TAKE THE IL-53 N/INTERSTATE 90 RAMP. KEEP RIGHT AT THE FORK, FOLLOW SIGNS FOR I-90 E/CHICAGO AND MERGE ONTO I-90 E. TOLL ROAD. TAKE I-94 W AND I-43 N TO US-141 N IN LEDGEVIEW. TAKE EXIT 178 FROM I-43 N. MERGE ONTO I-90 E. TOLL ROAD. KEEP LEFT TO STAY ON I-90 E. TOLL ROAD. TAKE EXIT 77B FOR I-294 TOLL N TOWARD WISCONSIN. TOLL ROAD. MERGE ONTO I-294 N. TOLL ROAD. MERGE ONTO I-94 W. TOLL ROAD. KEEP LEFT AT THE FORK TO STAY ON I-94 W. TOLL ROAD. ENTERING WISCONSIN. CONTINUE ONTO I-43 N. KEEP LEFT TO STAY ON I-43 N. KEEP RIGHT TO STAY ON I-43 N. TAKE EXIT 178 FOR BROWN COUNTY MM/US-141 TOWARD WI-29/BELLEVUE/KEWAUNEE. DRIVE TO S HURON RD IN GREEN BAY. TURN RIGHT ONTO US-141 N (SIGNS FOR WI-29/DUTCHMAN RD/GREEN BAY). TURN RIGHT ONTO WI-29 E/WI-29 TRUNK E.
TURN LEFT ONTO S HURON RD. AT THE TRAFFIC CIRCLE, CONTINUE STRAIGHT TO STAY ON S HURON RD. CONTINUE STRAIGHT TO STAY ON S HURON RD.
DESTINATION WILL BE ON THE LEFT.

## SHEET INDEX

| SHEET | DESCRIPTION | REV. | REV. DATE |
|---|---|---|---|
| T-1 | TITLE SHEET | 3 | 11/23/20 |
| C-1 | SITE PLAN | 3 | 11/23/20 |
| C-2 | TOWER ELEVATION | 3 | 11/23/20 |
| C-3 | ANTENNA LAYOUTS | 3 | 11/23/20 |
| C-4 | RF SCHEDULE | 3 | 11/23/20 |
| C-5 | CIVIL DETAILS | 3 | 11/23/20 |
| C-6 | CIVIL DETAILS | 3 | 11/23/20 |
| C-7 | CIVIL DETAILS | 3 | 11/23/20 |
| C-8 | CIVIL DETAILS | 3 | 11/23/20 |
| GN-1 | GENERAL NOTES | 3 | 11/23/20 |
| GN-2 | COATING NOTES | 3 | 11/23/20 |
| | | | |

# AT&T

# SITE NUMBER: WI6435
# SITE NAME: AWE - GREEN BAY WATER TOWER

PROJECT:

## LTE 4TXRX/LTE 4C/5C (700FN)

## PROJECT DESCRIPTION

INSTALL (3) NNH4-65B-R6H4 ANTENNAS ON POS. 3.
REMOVE (3) SBNH-1D6565B ANTENNAS
REMOVE (3) RRUS-11 B12, REMOVE (3) RRUS-11 B4
REMOVE (1) DC6-48-60-0-8C-EV, REMOVE (1) DC6-48-60-18-8C-EV
INSTALL (3) RRUS 4449 B5/B12
INSTALL (3) RRUS 4478 B14, INSTALL (3) RRUS 8843 B2/B66A
INSTALL (2) DC9-48-60-24-8C-EV
INSTALL (3) #6 AWG DC POWER TRUNKS.
INSTALL (1) 24 PAIR FIBER TRUNK.
INSTALL (6) 20 AMP BREAKERS, INSTALL (6) 30 AMP BREAKERS
INSTALL (3) 25 AMP BREAKERS

TO OBTAIN LOCATION OF PARTICIPANTS UNDERGROUND FACILITIES BEFORE YOU DIG CALL 811
REQUIRES MIN OF 48 HOURS NOTICE BEFORE YOU EXCAVATE

## CODE COMPLIANCE

ALL WORK AND MATERIALS SHALL BE PERFORMED AND INSTALLED IN ACCORDANCE WITH THE CURRENT EDITIONS OF THE FOLLOWING CODES AS ADOPTED BY THE LOCAL GOVERNING AUTHORITIES. NOTHING IN THESE PLANS IS TO BE CONSTRUED TO PERMIT WORK NOT CONFORMING TO THE LATEST EDITIONS OF THE FOLLOWING:

- 2015 INTERNATIONAL BUILDING CODE (IBC)
- 2017 NATIONAL ELECTRICAL CODE (NEC) - WITH WISCONSIN AMENDMENTS
- NFPA 780 - 2020 LIGHTNING PROTECTION CODE
- CONTRACTOR'S WORK SHALL COMPLY WITH THE LATEST EDITION OF THE FOLLOWING STANDARDS.
- AMERICAN CONCRETE INSTITUTE (ACI) 318, BUILDING CODE REQUIREMENTS FOR STRUCTURAL
- CONCRETE
- AMERICAN INSTITUTE OF STEEL CONSTRUCTION (AISC), MANUAL OF STEEL CONSTRUCTION, ASD, NINTH EDITION
- TELECOMMUNICATIONS INDUSTRY ASSOCIATION (TIA) 222-G, STRUCTURAL STANDARDS FOR STEEL
- ANTENNA TOWER AND ANTENNA SUPPORTING STRUCTURES:
- TIA 607, COMMERCIAL BUILDING GROUNDING AND BONDING REQUIREMENTS FOR TELECOMMUNICATIONS
- INSTITUTE FOR ELECTRICAL AND ELECTRONICS ENGINEERS (IEEE) 81, GUIDE FOR MEASURING EARTH RESISTIVITY, GROUND IMPEDANCE, AND EARTH SURFACE POTENTIALS OF A GROUND SYSTEM
- IEEE 1100 (1999) RECOMMENDED PRACTICE FOR POWERING AND GROUNDING OF ELECTRONIC
- EQUIPMENT
- IEEE C62.41, RECOMMENDED PRACTICES ON SURGE VOLTAGES IN LOW VOLTAGE AC POWER CIRCUITS (FOR LOCATION CATEGORY "C3" AND "HIGH SYSTEM EXPOSURE")
- TELCORDIA GR-1275, GENERAL INSTALLATION REQUIREMENTS
- TELCORDIA GR-1503, COAXIAL CABLE CONNECTIONS
- ANSI T1.311, FOR TELECOM - DC POWER SYSTEMS - TELECOM, ENVIRONMENTAL PROTECTION
- FOR ANY CONFLICTS BETWEEN SECTIONS OF LISTED CODES AND STANDARDS REGARDING MATERIAL, METHODS OF CONSTRUCTION, OR OTHER REQUIREMENTS, THE MOST RESTRICTIVE REQUIREMENT SHALL GOVERN. WHERE THERE IS CONFLICT BETWEEN A GENERAL REQUIREMENT AND A SPECIFIC REQUIREMENT, THE SPECIFIC REQUIREMENT SHALL GOVERN.

## AT&T APPROVAL

| | |
|---|---|
| SITE ACQUISITION MANAGER: | DATE: |
| MASTEC CONSTRUCTION MANAGER: | DATE: |
| MASTEC SA PROJECT MANAGER: | DATE: |
| MASTEC SA SPECIALIST: | DATE: |
| MASTEC COMPLIANCE MANAGER: | DATE: |
| AT&T RF PROJECT MANAGER: | DATE: |
| AT&T PROJECT MANAGER: | DATE: |

## AT&T MOBILITY APPROVAL

| | |
|---|---|
| REAL ESTATE: | DATE: |
| RF: | DATE: |
| OPERATION: | DATE: |

## LTE PROJECTS

| 700 | 850 | 1900 | AWS | WCS | 700FN | 5G 850 | WLL |
|---|---|---|---|---|---|---|---|
| ☒ | ☐ | ☒ | ☒ | ☒ | ☒ | ☒ | ☐ |

## SITE SUMMARY

| | |
|---|---|
| SCOPE TYPE: | CARRIER ADD |
| OCCUPANCY TYPE: | TELECOMMUNICATIONS FACILITY |
| FA#: | 10083178 |
| PACE ID#: | **MRCHI051688** |
| STRUCTURE TYPE: | 136.5' - WATER TANK |
| LATITUDE: | 44.4872780 |
| LONGITUDE: | -87.9187320 |
| GROUND ELEVATION: | 781' AMSL |
| JURISDICTION: | BROWN COUNTY |
| PARCEL ID: | 21-172-1 |

## PROJECT DIRECTORY

| | |
|---|---|
| SITE ADDRESS: | 720 HURON ROAD<br>GREEN BAY, WI 54311<br>(BROWN COUNTY) |
| APPLICANT: | AT&T MOBILITY CORP.<br>930 NATIONAL PARKWAY<br>SCHAUMBURG, IL 60173 |
| TOWER OWNER: | GREEN BAY WATER UTILITY DEPARTMENT<br>631 S. ADAMS<br>GREEN BAY, WI 5401 |
| PROJECT MANAGER: | MASTEC NETWORK SOLUTIONS<br>1351 E. IRVING PARK RD<br>ITASCA, IL 60143<br>LAURA FEHRMAN<br>PHONE: (630) 634-4949 |
| SITE DESIGN: | MASTEC ENGINEERING<br>507 AIRPORT BLVD, SUITE 111<br>MORRISVILLE, NC 27560<br>CONTACT: RAPHAEL MOHAMED<br>PHONE: (919) 674-5895 |


11/23/2020

RAPHAEL MOHAMED, P.E.
WISCONSIN NO. E-37850

### SUBMITTALS

| DATE | DESCRIPTION | REV | ISSUED BY |
|---|---|---|---|
| 6/26/2020 | CONSTRUCTION | 0 | RM |
| 9/24/2020 | CONSTRUCTION | 1 | RM |
| 10/29/2020 | CONSTRUCTION | 2 | RM |
| 11/23/2020 | CONSTRUCTION | 3 | RM |
| | | | |
| | | | |

DRAWN BY: SS
CHECKED BY: JFS
APPV'D BY: RM
MNS PROJECT NO: 23701-AEC



PREPARED FOR:

AT&T

PREPARED BY:

MasTec
Network Solutions
507 AIRPORT BLVD, SUITE 111
MORRISVILLE, NC 27560

SITE ID:
**WI6435**

SITE NAME:
**AWE - GREEN BAY WATER TOWER**

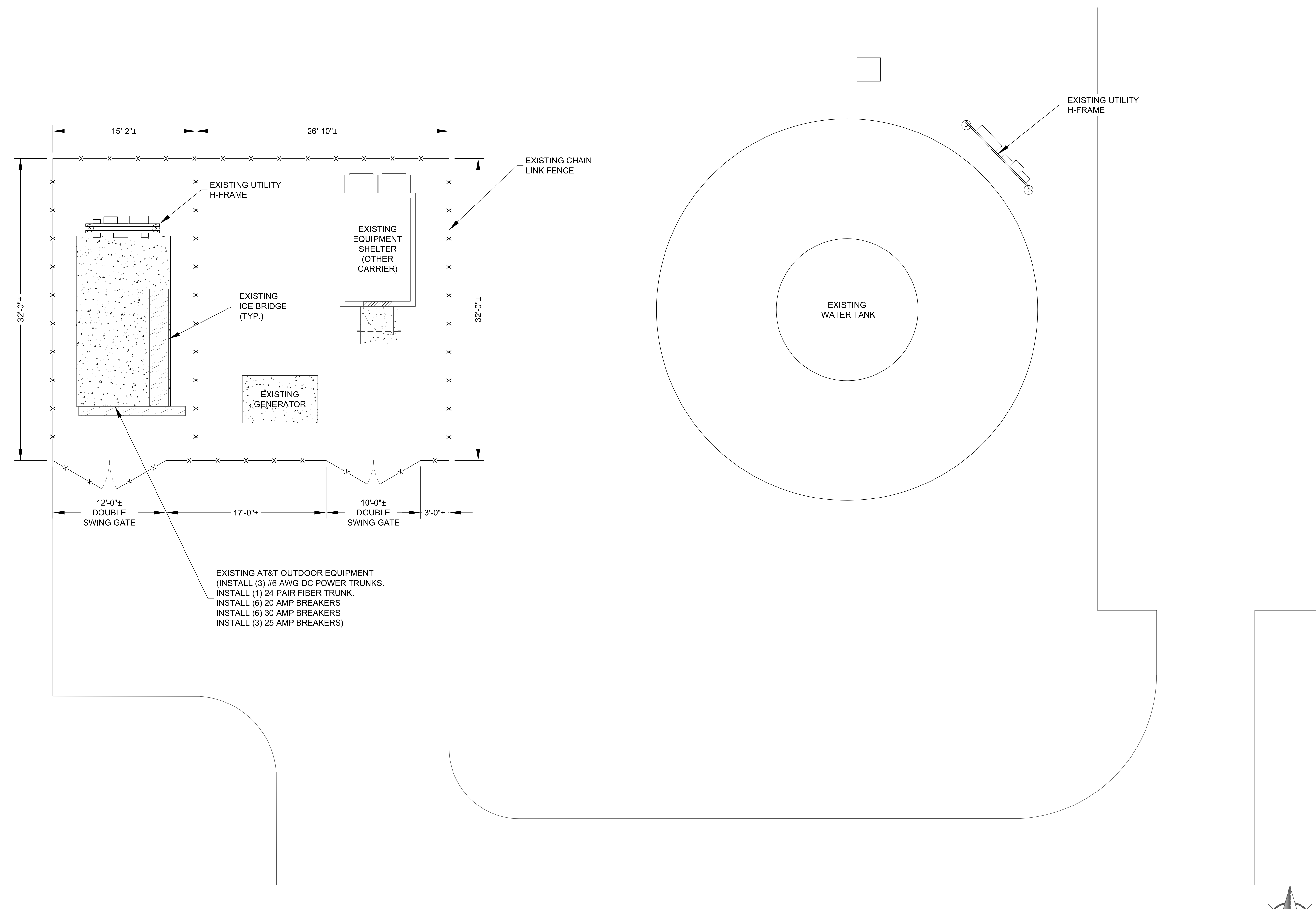
SITE ADDRESS:
**720 HURON ROAD**
**GREEN BAY, WI 54311**

FA LOCATION:
**10083178**

TOWER OWNER ID:
**TBD**

SHEET TITLE
**TITLE SHEET**

SHEET NUMBER
**T-1**




0 10' 20'
1"=10'-0"

**SITE PLAN**

11"x17" SCALE: 1"=10'-0"
24"x36" SCALE: 1"=5'-0"

WISCONSIN
RAPHAEL MOHAMED
E-37850
CARY
NC
PROFESSIONAL ENGINEER

11/23/2020

RAPHAEL MOHAMED, P.E.
WISCONSIN NO. E-37850

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PREPARED FOR:

AT&T

PREPARED BY:

MasTec Network Solutions
507 AIRPORT BLVD, SUITE 111
MORRISVILLE, NC 27560

SITE ID:
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**AWE - GREEN BAY WATER TOWER**

SITE ADDRESS:
**720 HURON ROAD**
**GREEN BAY, WI 54311**

FA LOCATION:
**10083178**

TOWER OWNER ID:
**TBD**

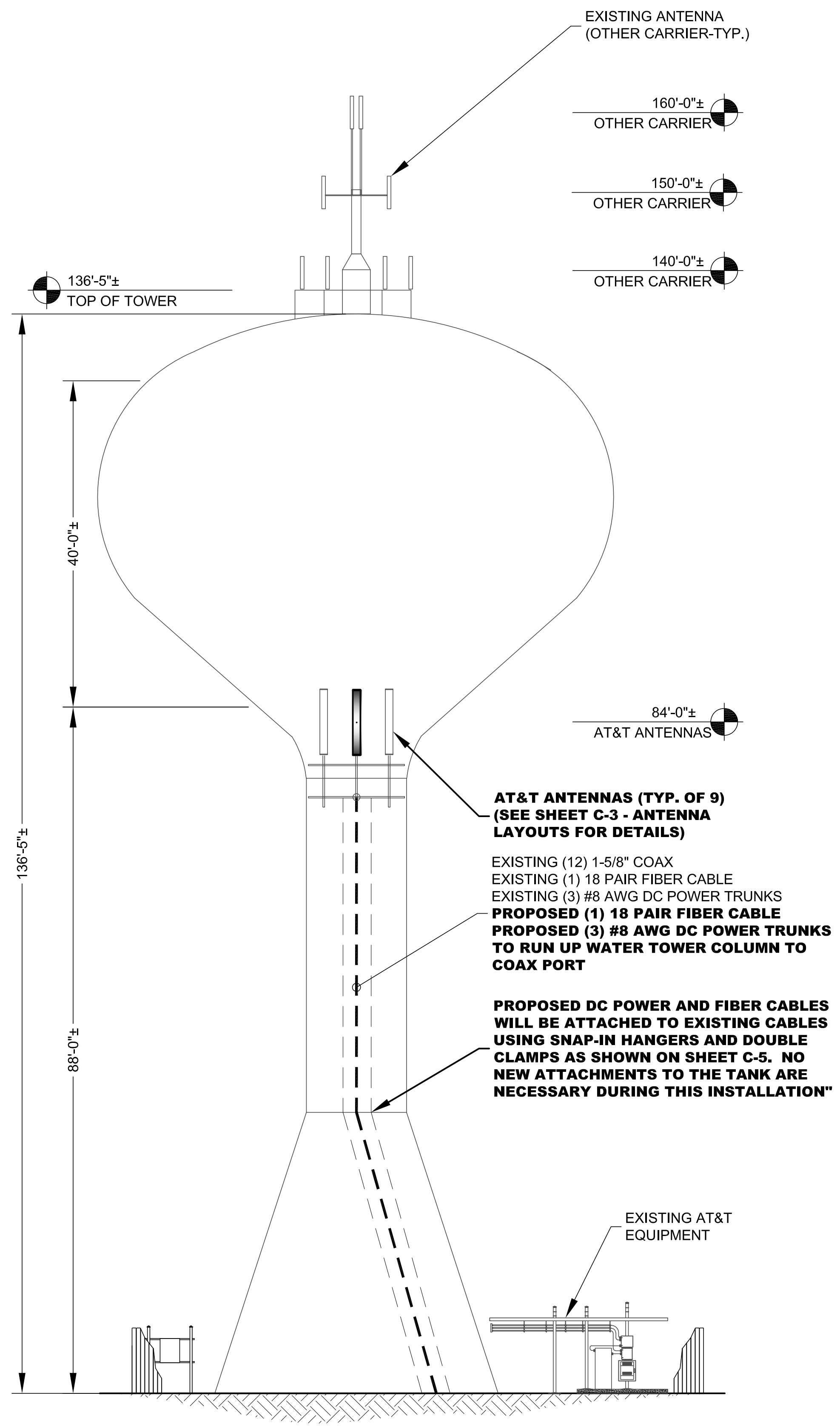
SHEET TITLE
**SITE PLAN**

SHEET NUMBER
**C-1**

## REFERENCE NOTES

GC SHALL REVIEW AND COMPLY WITH MASTEC NETWORK SOLUTIONS WATER TANK MOUNT STRUCTURAL ANALYSIS DATED: 10/22/2020.

NOTES:
- REFER TO RF DESIGN SHEET/ ANTENNA CONFIGURATION DRAWING/ RET CONTROL DIAGRAM & INSTALL AS REQUIRED LOWER DIPLEXERS, BIAS-T, PDU'S, RET CONTROLLER & HR CABLE, MCU, BOTTOM JUMPERS, LMU CABLES, 500HM LOADS OR TERMINATION CAPS.
- ALL ANTENNA AZIMUTH TO BE FROM TRUE NORTH.




**TOWER ELEVATION**

11"x17" SCALE: 1"=20'-0"
24"x36" SCALE: 1"=10'-0"

PHOTOS TAKEN ON 06/25/2020

**EXISTING TOWER**

**ALPHA SECTOR**

**BETA SECTOR**

**GAMMA SECTOR**

WISCONSIN
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E-37850
CARY
NC
PROFESSIONAL ENGINEER

11/23/2020

RAPHAEL MOHAMED, P.E.
WISCONSIN NO. E-37850

**SUBMITTALS**

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| 11/23/2020 | CONSTRUCTION | 3 | RM |

DRAWN BY: SS
CHECKED BY: JFS
APPV'D BY: RM
MNS PROJECT NO: 23701-AEC



PREPARED FOR:

AT&T

PREPARED BY:


MasTec
Network Solutions
507 AIRPORT BLVD, SUITE 111
MORRISVILLE, NC 27560


SITE ID:
**WI6435**

SITE NAME:
**AWE - GREEN BAY WATER TOWER**

SITE ADDRESS:
**720 HURON ROAD**
**GREEN BAY, WI 54311**

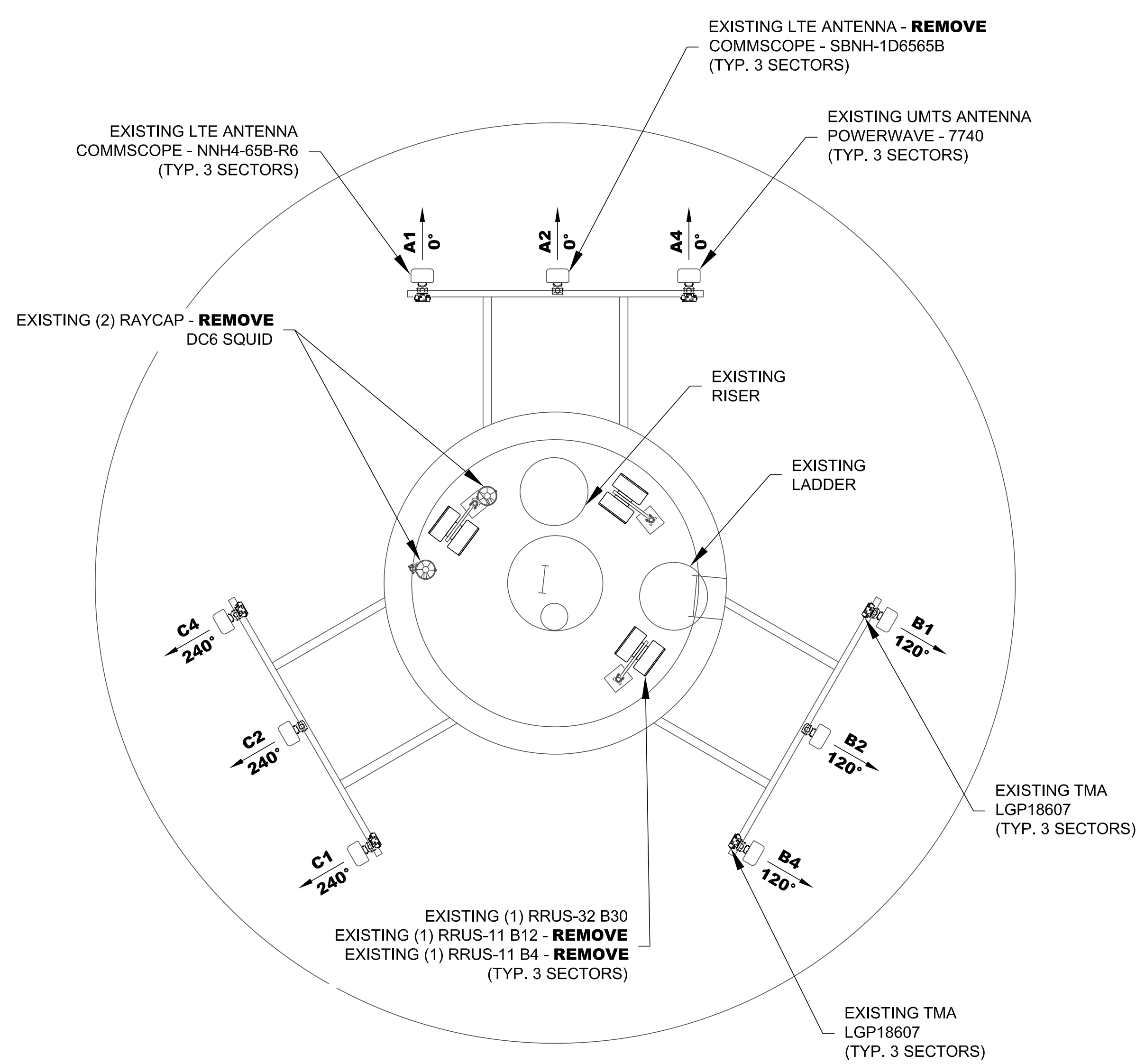
FA LOCATION:
**10083178**

TOWER OWNER ID:
**TBD**

SHEET TITLE
**TOWER ELEVATION**

SHEET NUMBER
**C-2**

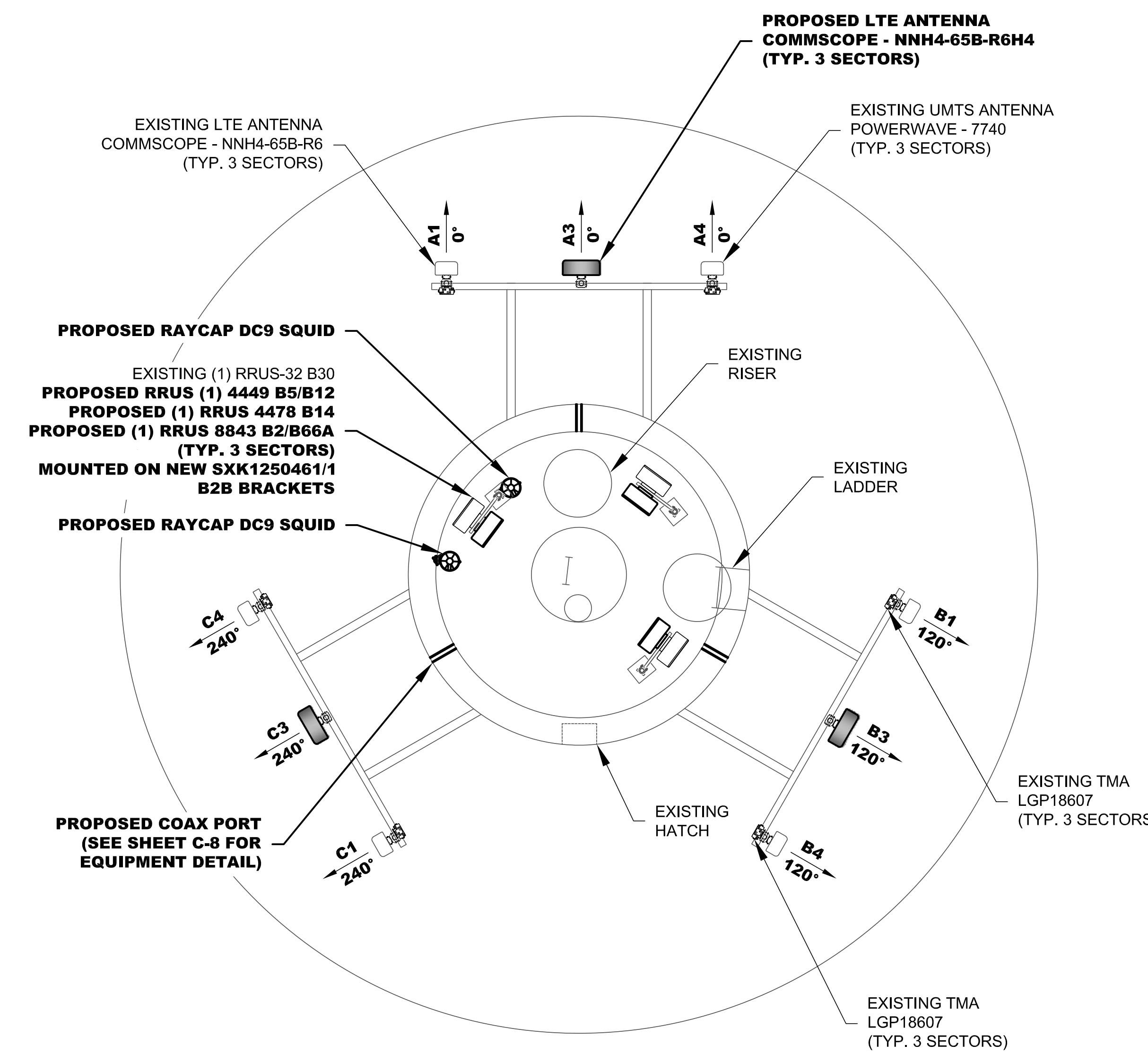
NOTES:
- EXISTING ANTENNA POSITIONS & AZIMUTHS ARE ASSUMED BASED ON RFDS. CONTRACTOR TO VERIFY PRIOR TO CONSTRUCTION & COORDINATE WITH AT&T RF ENGINEER FOR ANY DISCREPANCY.
- REFER TO RF DESIGN SHEET FOR ADDITIONAL INFORMATION ON DIPLEXERS/DC&FIBER.
- RELOCATE/ ADD/ REPLACE MOUNTING PIPES AS REQUIRED TO ACCOMMODATE NEW ANTENNAS.
- MAINTAIN 3'-0" MIN. SEPARATION BETWEEN 700MHZ ANTENNAS
- INSTALLER TO FIELD VERIFY ANTENNA SEPARATION.
- INSTALLER MAY NEED TO SHIFT ANTENNA MOUNTS AS NEEDED TO OBTAIN REQUIRED MINIMUM SEPARATION BETWEEN ANTENNAS.




0 8' 16'
1"=8'-0"

**EXISTING ANTENNA LAYOUT**
11"x17" SCALE: 1"=8'-0"
24"x36" SCALE: 1"=4'-0"

NOTES:
- NEW PORTS FOR JUMPERS MAY NEED TO BE CUT IN TO PROVIDE ADEQUATE SPACE FOR CABLES
- EXISTING RADIO MOUNTS TO BE SWAPPED OUT FOR NEW SXK1250461/1 B2B MOUNTS
- EXISTING MOUNT PIPE AT BETA TO BE EXTENDED TO ALLOW FOR THE INSTALLATION OF NEW B2B RADIO MOUNT




0 8' 16'
1"=8'-0"

**PROPOSED ANTENNA LAYOUT**
11"x17" SCALE: 1"=8'-0"
24"x36" SCALE: 1"=4'-0"


11/23/2020

RAPHAEL MOHAMED, P.E.
WISCONSIN NO. E-37850

**SUBMITTALS**

| DATE | DESCRIPTION | REV | ISSUED BY |
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| 9/24/2020 | CONSTRUCTION | 1 | RM |
| 10/29/2020 | CONSTRUCTION | 2 | RM |
| 11/23/2020 | CONSTRUCTION | 3 | RM |

DRAWN BY: SS
CHECKED BY: JFS
APPV'D BY: RM
MNS PROJECT NO: 23701-AEC



PREPARED FOR:

AT&T

PREPARED BY:

MasTec Network Solutions
507 AIRPORT BLVD, SUITE 111
MORRISVILLE, NC 27560

SITE ID:
**WI6435**

SITE NAME:
**AWE - GREEN BAY WATER TOWER**

SITE ADDRESS:
**720 HURON ROAD**
**GREEN BAY, WI 54311**

FA LOCATION:
**10083178**

TOWER OWNER ID:
**TBD**

SHEET TITLE
**ANTENNA LAYOUTS**

SHEET NUMBER
**C-3**

NOTES:

- CONTRACTOR TO VERIFY COLOR CODING REQUIREMENT WITH AT&T CONSTRUCTION MANAGER PRIOR TO INSTALLATION.

## FINAL RF EQUIPMENT SCHEDULE

| SECTOR - POSITION | FREQUENCY BAND | ANTENNA MAKE/MODEL | RAD CENTER | ANTENNA TIP HEIGHT | AZIMUTH | E. TILT | M. TILT | (QTY.) RADIO | (QTY.) TMA/FILTERS | (QTY.) SURGE PROTECTION | (QTY.) CABLES | CABLE LENGTH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A1 | LTE 700/WCS | COMMSCOPE - NNH4-65B-R6 | 84'-0" | 87'-0" | 0° | - | 0° | **(1) RRUS 4449 B5/B12 (P)**<br>(1) RRUS-32 B30 | (1) LGP18607 | - | (2) 1-5/8" COAX<br>(1) 3/8" RET CABLE | 100'-0" |
| A2 | - | - | - | - | - | - | - | - | - | - | - | - |
| A3 | LTE 700FN/1900/AWS | **COMMSCOPE - NNH4-65B-R6H4 (P)** | 84'-0" | 87'-0" | 0° | - | - | **(1) RRUS 8843 B2/B66A (P)<br>(1) RRUS 4478 B14 (P)** | - | - | - | - |
| A4 | UMTS 1900 | POWERWAVE - 7740 | 84'-0" | 86'-0" | 0° | - | - | - | (1) LGP18607 | - | (2) 1-5/8" COAX | 100'-0" |
| B1 | LTE 700/WCS | COMMSCOPE - NNH4-65B-R6 | 84'-0" | 87'-0" | 120° | - | 0° | **(1) RRUS 4449 B5/B12 (P)**<br>(1) RRUS-32 B30 | (1) LGP18607 | - | (2) 1-5/8" COAX | 100'-0" |
| B2 | - | - | - | - | - | - | - | - | - | - | - | - |
| B3 | LTE 700FN/1900/AWS | **COMMSCOPE - NNH4-65B-R6H4 (P)** | 84'-0" | 87'-0" | 120° | - | - | **(1) RRUS 8843 B2/B66A (P)<br>(1) RRUS 4478 B14 (P)** | - | - | - | - |
| B4 | UMTS 1900 | POWERWAVE - 7740 | 84'-0" | 86'-0" | 120° | - | - | - | (1) LGP18607 | - | (2) 1-5/8" COAX | 100'-0" |
| C1 | LTE 700/WCS | COMMSCOPE - NNH4-65B-R6 | 84'-0" | 87'-0" | 240° | - | 0° | **(1) RRUS 4449 B5/B12 (P)**<br>(1) RRUS-32 B30 | (1) LGP18607 | **(1) DC9-48-60-24-8C-EV (P)** | (1) FIBER TRUNK<br>(3) DC TRUNKS | 100'-0" |
| C2 | - | - | - | - | - | - | - | - | - | - | - | - |
| C3 | LTE 700FN/1900/AWS | **COMMSCOPE - NNH4-65B-R6H4 (P)** | 84'-0" | 87'-0" | 240° | - | - | **(1) RRUS 8843 B2/B66A (P)<br>(1) RRUS 4478 B14 (P)** | - | **(1) DC9-48-60-24-8C-EV (P)** | **(1) FIBER TRUNK (P)<br>(3) DC TRUNKS (P)** | 100'-0" |
| C4 | UMTS 1900 | POWERWAVE - 7740 | 84'-0" | 86'-0" | 240° | - | - | - | (1) LGP18607 | - | (2) 1-5/8" COAX | 100'-0" |
| **TOTALS** | | **(9) ANTENNAS** | **-** | | | | | **(12) RRUS** | **(6) TMAS<br>(0) FILTERS** | **(2) SPDS** | **(19) CABLES** | **-** |

**(P) = PROPOSED**

RF SCHEDULE PREPARED BASED ON THE RFDS DATED 06/04/2020
RSION # 1.00
GENERAL CONTRACTOR TO VERIFY AND INCORPORATE MOST RECENT VERSION OF RFDS PRIOR TO CONSTRUCTION

WISCONSIN
RAPHAEL MOHAMED
E-37850
CARY
NC
PROFESSIONAL ENGINEER

11/23/2020

RAPHAEL MOHAMED, P.E.
WISCONSIN NO. E-37850

**SUBMITTALS**

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DRAWN BY: SS
CHECKED BY: JFS
APPV'D BY: RM
MNS PROJECT NO: 23701-AEC



PREPARED FOR:

AT&T

PREPARED BY:

MasTec Network Solutions
507 AIRPORT BLVD, SUITE 111
MORRISVILLE, NC 27560

SITE ID:
**WI6435**

SITE NAME:
**AWE - GREEN BAY WATER TOWER**

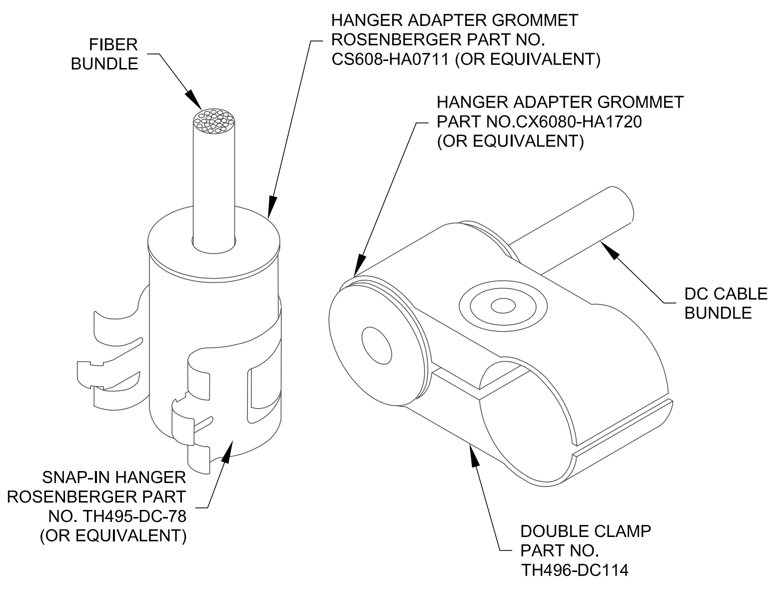
SITE ADDRESS:
**720 HURON ROAD
GREEN BAY, WI 54311**

FA LOCATION:
**10083178**

TOWER OWNER ID:
**TBD**

SHEET TITLE
**RF SCHEDULE**

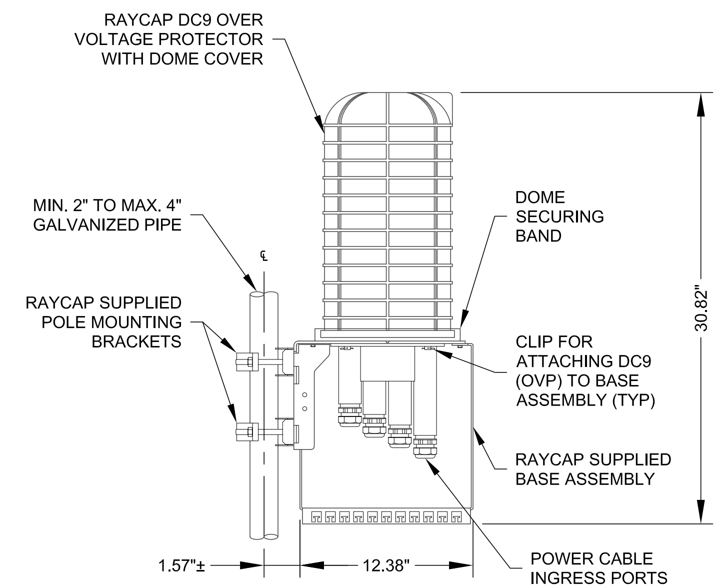
SHEET NUMBER
**C-4**




NOTES:
1. REFER TO JSA DOCUMENT FOR EXACT CABLE MODEL NUMBERS AND MANUFACTURER SPECIFICATIONS FOR PROPER GROMMETS AND HANGERS TO SUPPORT THE FIBER AND DC CABLE BUNDLES.
2. REFER TO STRUCTURAL ANALYSIS FOR EXACT CABLE ROUTING AND MOUNTING CONFIGURATION.

**FIBER/DC CABLE SUPPORT**

SCALE: N.T.S.

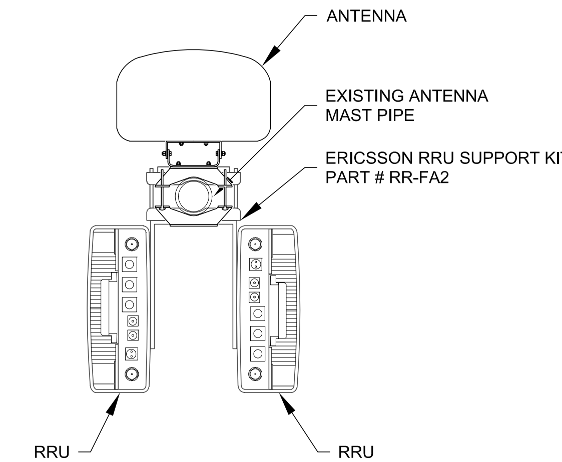



NOTES:

RAYCAP VIA AT&T SUPPLIES THE DC9 OVER VOLTAGE PROTECTOR AND PIPE MOUNTING BRACKETS. SUBCONTRACTOR SHALL SUPPLY THE PIPE.

**RAYCAP DC9-48-60-24-8C-EV ASSEMBLY**

SCALE: N.T.S.

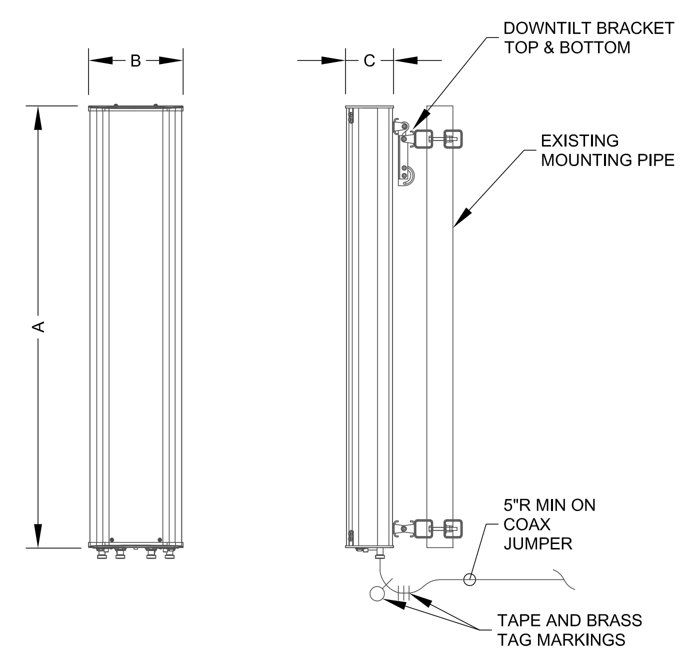



NOTES:

DETAIL IS DIAGRAMMATIC. CONTRACTOR TO INSTALL RRU'S ON RRU MOUNT BEST SUITED FOR ANTENNA CONFIGURATION.

**DUAL RRU MOUNTING DETAIL**

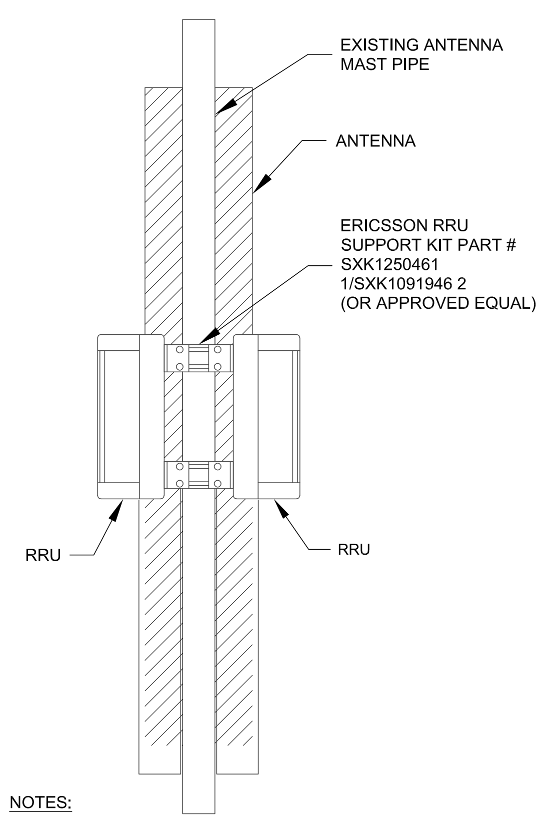
SCALE: N.T.S.




| NEW ANTENNA SPECIFICATIONS | | | | |
|---|---|---|---|---|
| ANTENNA MODEL | LENGTH (A) | WIDTH (B) | DEPTH (C) | WEIGHT |
| COMMSCOPE NNH4-65B-R6H4 | 72.0" | 19.6" | 7.8" | 84.4 LBS |

**NEW ANTENNA SPECIFICATIONS**

SCALE: N.T.S.

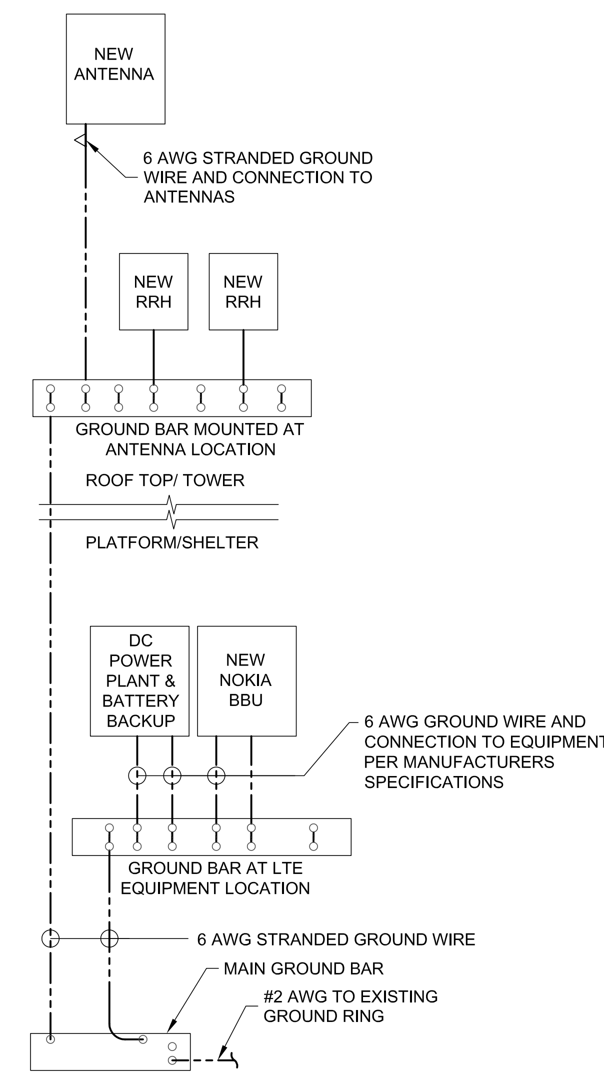



NOTES:

DETAIL IS DIAGRAMMATIC. CONTRACTOR TO INSTALL RRU'S ON RRU MOUNT BEST SUITED FOR ANTENNA CONFIGURATION.

**RRU MOUNTING DETAIL ELEVATION VIEW**

SCALE: N.T.S




**GROUNDING DIAGRAM**

SCALE: N.T.S.


11/23/2020

RAPHAEL MOHAMED, P.E.
WISCONSIN NO. E-37850

**SUBMITTALS**

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SITE ADDRESS:
**720 HURON ROAD**
**GREEN BAY, WI 54311**

FA LOCATION:
**10083178**

TOWER OWNER ID:
**TBD**

SHEET TITLE
**CIVIL DETAILS**

SHEET NUMBER
**C-5**

- B14
  TX = 758 -768 MHZ
  RX = 788 -798 MHZ
- CPRI 2 PORTS X 2.5/4.9/9.8/10.1 GBPS. INSTALL 1 SFP AND CONNECT 1 FIBER PAIR TO THE RRUS 4478 DURING INITIAL INSTALL.
- ONLY USE ERICSSON SUPPLIED AND APPROVED SFPS RDH10247/3
- 2 EXTERNAL ALARM INPUTS
- MAX WIND LOAD @ 50M/SEC = 260N
- BREAKER SIZE = 25A, DC POWER CONSUMPTION = 880W (FOR DIMENSIONING)
- 200 MM HORIZONTAL SEPARATION REQUIRED FOR SIDE BY SIDE MOUNTING
- 200 MM SEPARATION REQUIRED FROM ANTENNA BACKPLANE TO RADIO
- 600 MM/800MM VERTICAL OUTDOOR/INDOOR SEPARATION REQUIRED
- MIN, MAX DC CABLE SIZE FROM SQUID TO RADIO = 10,8 AWG
- ADAPTER IS REQUIRED FOR 2-WIRE CONNECTION
- SHIELDED DC CABLE IS REQUIRED
- GROUND CABLE SIZE = 2AWG
- DIMENSIONS (INCL. HANDLES, FEET AND SUNSHIELD)
  HEIGHT: 15" (420 MM)
  WIDTH: 13.2" (342 MM)
  DEPTH: 7.3" (196 MM)
- WEIGHT, EXCL. MOUNTING HARDWARE = 59.4 LBS (27 KG)

**RRUS 4478 B14 SPECIFICATIONS**

SCALE: N.T.S.

- B2, B66A
  B2 TX =1930 -1990 MHZ, B66A TX =2110 -2180 MHZ
  B2 RX = 1850 -1910 MHZ, B66A RX = 1710-1780 MHZ
- CPRI 2 PORTS X 2.5/4.9/9.8/10.1 GBPS. INSTALL 2 SFP7S AND CONNECT 2 FIBER PAIR TO THE RRUS 8843DURING INITIAL INSTALL.2NDCPRI IS RESERVED FOR 5G NR DEPLOYMENT LATER. DO NOT CONNECT SFP7 TO DUL20.
- ONLY USE ERICSSON SUPPLIED AND APPROVED SFP7S RDH10265/25.
  INSTALL 2 SFP RDH 10265/3 FOR CPRI LENGTH 1.4 KM -10 KM
  INSTALL SFP7 (PAIR): RDH 102 70/1 AND RDH 102 70/2 (BI-DIRECTIONAL SFP7 FOR CPRI LENGTH > 10 KM
- 2 EXTERNAL ALARM INPUTS
- MAX WIND LOAD @ 50M/SEC = 260 N
- BREAKER SIZE = 2X30A, DC POWER CONSUMPTION = 1520 W (FOR DIMENSIONING). BOTH POWER CONNECTIONS MUST BE CONNECTED AND OPERATIONAL FOR THE RADIO TO OPERATE.
- 40 MM HORIZONTAL SEPARATION REQUIRED BETWEEN RADIOS MOUNTED SIDE BY SIDE
- 200 MM SEPARATION REQUIRED FROM ANTENNA BACKPLANE TO RADIO
- 400 MM VERTICAL OUTDOOR/INDOOR SEPARATION REQUIRED BETWEEN 2 RADIOS
- 500 MM VERTICAL SEPARATION BELOW ANTENNA
- 200 MM HORIZONTAL SEPARATION BETWEEN RADIO AND SIDE EDGE OF ANTENNA
- MIN, MAX DC CABLE SIZE FROM SQUID TO RADIO = 10,8 AWG
- ADAPTER IS REQUIRED FOR 2-WIRE CONNECTION
- SHIELDED DC CABLE IS REQUIRED
- GROUND CABLE SIZE = 2AWG
- DIMENSIONS (INCL. HANDLES, FEET AND SUNSHIELD, W/O FAN UNIT)
  HEIGHT: 14.9" (380MM)
  WIDTH: 13.2" (335MM)
  DEPTH: 10.9" (277 MM)
- WEIGHT, EXCL. MOUNTING HARDWARE = 72LBS(32.6 KG)

**RRUS 8843 B2/B66A SPECIFICATIONS**

SCALE: N.T.S.

- B5, B12
  B5 TX = 869 -894 MHZ, B12 TX = 729 -746 MHZ
  B5 RX = 824 -849 MHZ, B12 RX = 699 -716 MHZ
- BOTH FREQUENCY BANDS ARE COMBINED TO TRANSMIT/RECEIVE OUT THE SAME RF CONNECTORS.
- CPRI 2 PORTS X 2.5/4.9/9.8/10.1 GBPS. INSTALL 2 SFP7S AND CONNECT 1 DUALFIBER PAIR CABLE TO THE RRUS 4449 DURING INITIAL INSTALL, IEA SINGLE FIBER JUMPER CABLE THAT HAS 2 SFPS AT RADIO CONNECTIONTO MINIMIZE THE # OF CONDUIT PORTS NEEDED AT EXIT OF RAYCAPSQUID.2NDCPRI IS RESERVED FOR 5G NR DEPLOYMENT LATER. DO NOT CONNECT SFP7 TO DUL20.
- ONLY USE ERICSSON SUPPLIED AND APPROVED SFP7S RDH10265/25.
  INSTALL 2 SFP RDH 10265/3 FOR CPRI LENGTH 1.4 KM -10 KM
  INSTALL SFP7 (PAIR): RDH 102 70/1 AND RDH 102 70/2 (BI-DIRECTIONAL SFP7 FOR CPRI LENGTH > 10 KM
- 2 EXTERNAL ALARM INPUTS
- MAX WIND LOAD @ 50M/SEC = 260 N
- BREAKER SIZE = 2X25A, DC POWER CONSUMPTION = 1440 W (FOR DIMENSIONING). BOTH DC POWER CONNECTIONS MUST BE CONNECTED AND OPERATIONAL FOR THE RADIO TO OPERATE. EACH POWER FEED MUST SUPPORT 720W. A SINGLE DC TRUNK CABLE CAPABLE OF SUPPORTING 1440W WITH A 40AMP BREAKER CAN CONNECTED TO A #10AWG Y DC SPLIT JUMPER CABLE CONNECTED FROM THE SURGE SUPPRESSOR TO THE 4449 DC POWER CONNECTIONS.
- 40 MM HORIZONTAL SEPARATION REQUIRED FOR SIDE BY SIDE MOUNTING
- 200 MM SEPARATION REQUIRED FROM ANTENNA BACKPLANE TO RADIO
- 400 MM VERTICAL OUTDOOR/INDOOR SEPARATION REQUIRED BETWEEN 2 RADIOS
- 500 MM VERTICAL SEPARATION BELOW ANTENNA
- MIN, MAX DC CABLE SIZE FROM SQUID TO RADIO = 10,8 AWG
  ADAPTER IS REQUIRED FOR 2-WIRE CONNECTION
  SHIELDED DC CABLE IS REQUIRED
- GROUND CABLE SIZE = 2AWG
- DIMENSIONS (INCL. HANDLES, FEET AND SUNSHIELD, W/O FAN UNIT)
  HEIGHT: 17.9" (455 MM)
  WIDTH: 13.19" (335 MM)
  DEPTH: 9.44" (240 MM)
- WEIGHT, EXCL. MOUNTING HARDWARE = 71 LBS(32 KG)

**RRUS 4449 B5/B12 SPECIFICATIONS**

SCALE: N.T.S.

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11/23/2020

RAPHAEL MOHAMED, P.E.
WISCONSIN NO. E-37850

**SUBMITTALS**

| DATE | DESCRIPTION | REV | ISSUED BY |
|---|---|---|---|
| 6/26/2020 | CONSTRUCTION | 0 | RM |
| 9/24/2020 | CONSTRUCTION | 1 | RM |
| 10/29/2020 | CONSTRUCTION | 2 | RM |
| 11/23/2020 | CONSTRUCTION | 3 | RM |
| | | | |
| | | | |

DRAWN BY: SS
CHECKED BY: JFS
APPV'D BY: RM
MNS PROJECT NO: 23701-AEC



PREPARED FOR:

AT&T

PREPARED BY:

MasTec
Network Solutions
507 AIRPORT BLVD, SUITE 111
MORRISVILLE, NC 27560

SITE ID:
**WI6435**

SITE NAME:
**AWE - GREEN BAY WATER TOWER**

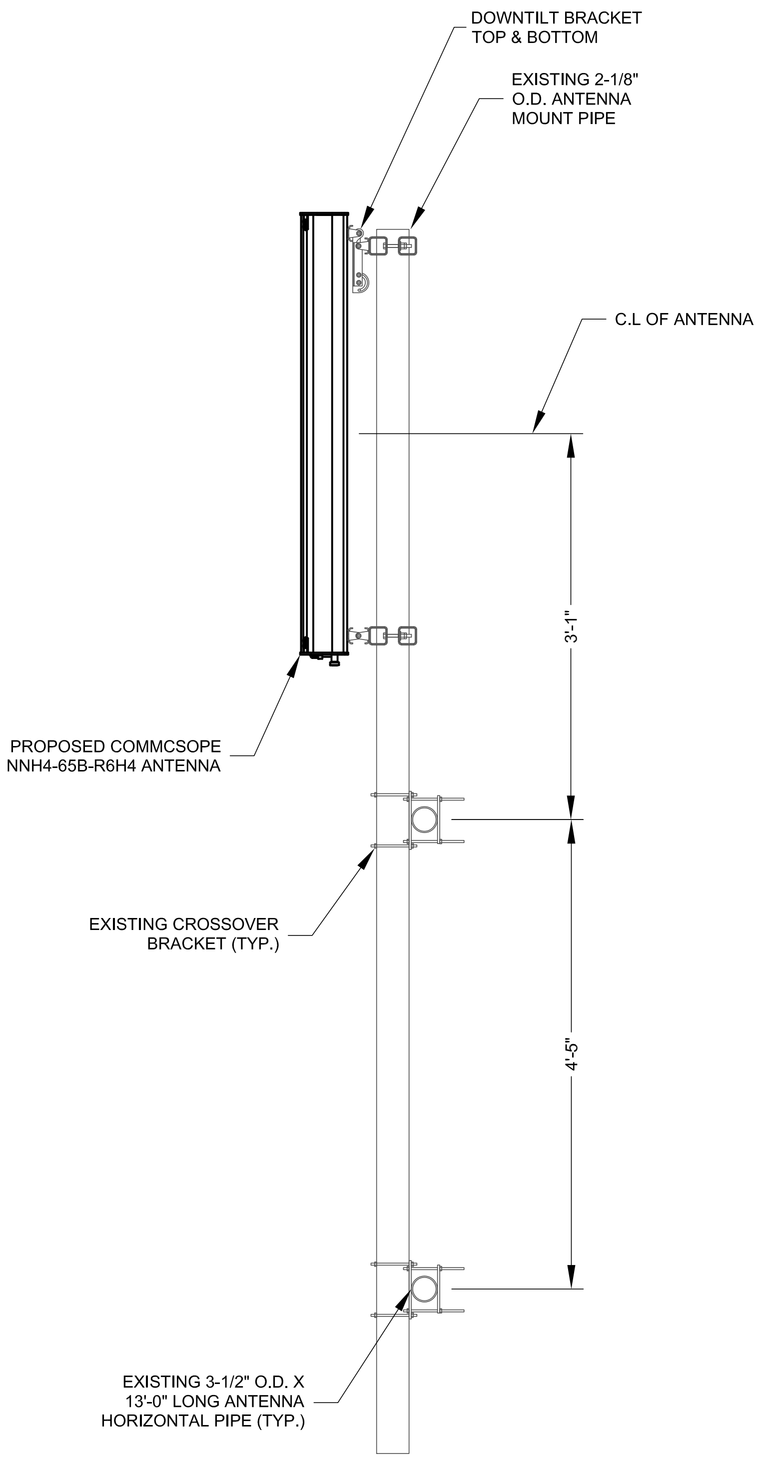
SITE ADDRESS:
**720 HURON ROAD**
**GREEN BAY, WI 54311**

FA LOCATION:
**10083178**

TOWER OWNER ID:
**TBD**

SHEET TITLE
**CIVIL DETAILS**

SHEET NUMBER
**C-6**

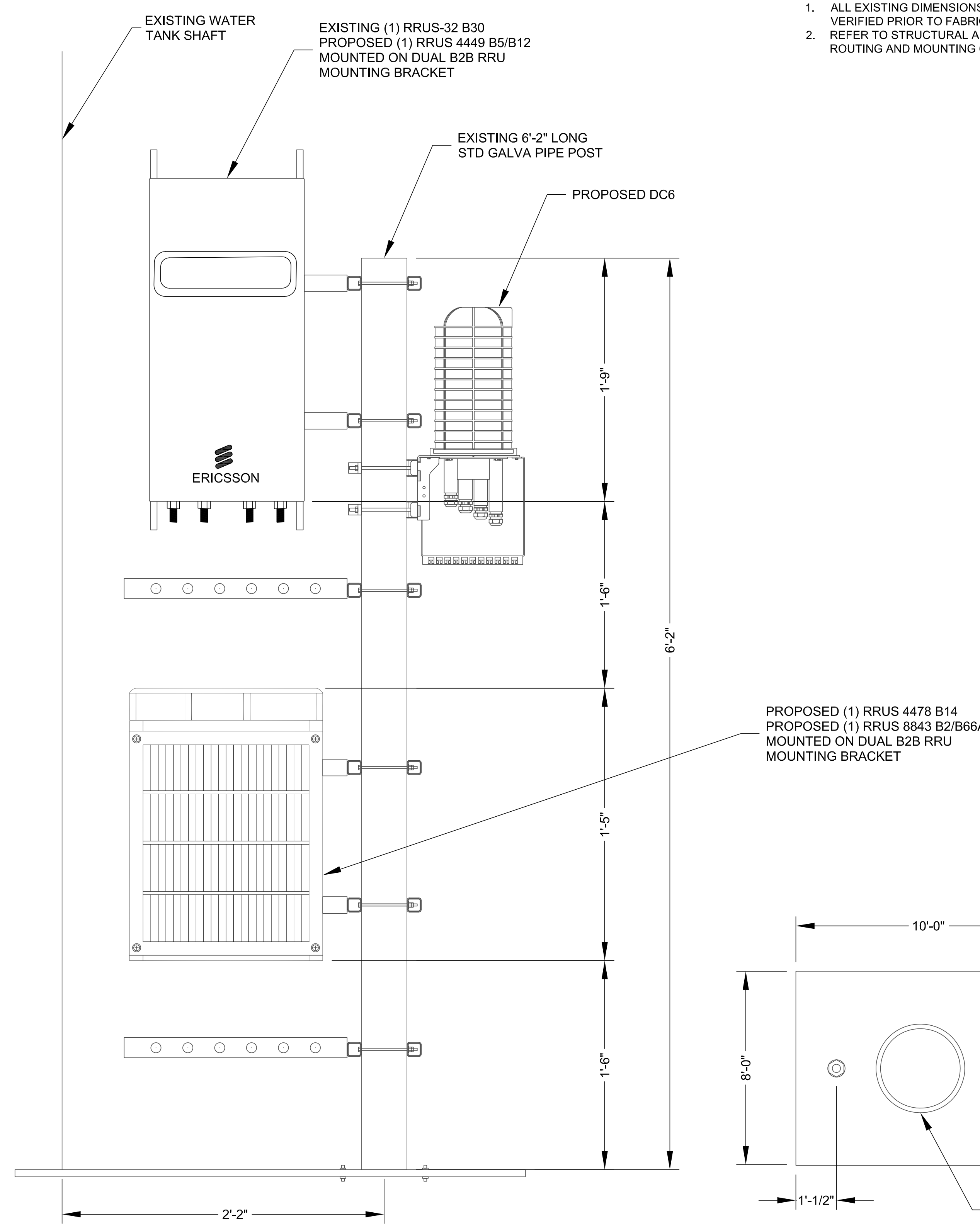


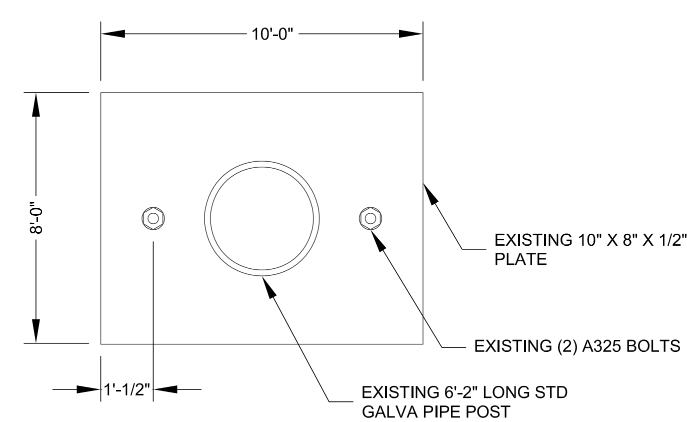

NOTES:

DETAIL IS DIAGRAMMATIC. CONTRACTOR TO INSTALL ANTENNAS ON MOUNT BEST SUITED FOR ANTENNA CONFIGURATION.

**ANTENNA MOUNTING DETAIL ELEVATION VIEW**

SCALE: N.T.S




NOTES:

1. ALL EXISTING DIMENSIONS AND CONDITIONS MUST BE FIELD VERIFIED PRIOR TO FABRICATION.
2. REFER TO STRUCTURAL ANALYSIS FOR EXACT CABLE ROUTING AND MOUNTING CONFIGURATION.

NOTES:

DETAIL IS DIAGRAMMATIC. CONTRACTOR TO INSTALL RRU'S ON RRU MOUNT BEST SUITED FOR ANTENNA CONFIGURATION.

**RRU MOUNTING DETAIL ELEVATION VIEW**

SCALE: N.T.S

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| 10/29/2020 | CONSTRUCTION | 2 | RM |
| 11/23/2020 | CONSTRUCTION | 3 | RM |

DRAWN BY: SS
CHECKED BY: JFS
APPV'D BY: RM
MNS PROJECT NO: 23701-AEC



PREPARED FOR:

AT&T

PREPARED BY:

MasTec
Network Solutions
507 AIRPORT BLVD, SUITE 111
MORRISVILLE, NC 27560

SITE ID:
**WI6435**

SITE NAME:
**AWE - GREEN BAY WATER TOWER**

SITE ADDRESS:
**720 HURON ROAD**
**GREEN BAY, WI 54311**

FA LOCATION:
**10083178**

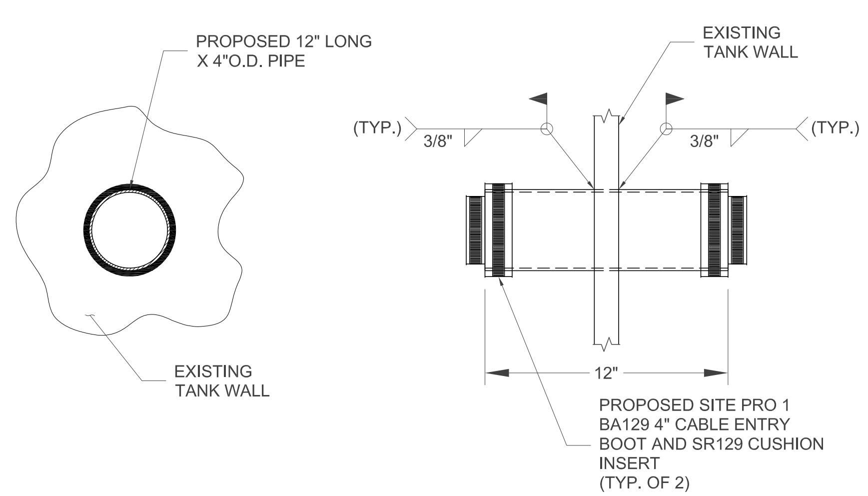
TOWER OWNER ID:
**TBD**

SHEET TITLE
**CIVIL DETAILS**

SHEET NUMBER
**C-7**

**NOTES:**

1. THE PROPOSED PENETRATIONS CANNOT BE INSTALLED ON A WELDED SEAM.
2. WELD STIFFENER PLATES IN PLACE PRIOR TO ANY PENETRATION WORK IS DONE.
3. INSTALLATION OF ADJACENT PORTS MAY NOT BE PERFORMED CONCURRENTLY. ONE PORT MUST BY COMPLETELY INSTALLED PRIOR TO BEGINNING WORK ON THE NEXT PORT
4. ALL ADJACENT SURFACES MUST BE PROTECTED FROM METAL SHAVINGS PRODUCED BY THE DRILLING AND WELDING FOR THE PROPOSED 4" SLEEVE, NOT LIMITED TO THE USE OF WELD BLANKETS. ALL METAL SHAVINGS ARE TO BE CLEANED UP AND PROPERLY DISPOSED OF.
5. THE CABLE PORTS MUST BE PLACED BEHIND THE ANTENNA SECTOR FRAMES TO BE AS UNOBTRUSIVE AS POSSIBLE.
6. ALL CABLE PORT SLEEVES MUST USE AN INDUSTRY STANDARD WEATHER PROOF BOOT AND CUSHION ASSEMBLY (DUCT SEAL OR FOAM ARE NOT ACCEPTABLE).
7. PAINTING AND REPAIRS WILL NEED TO BE DONE PER SEH COATING SYSTEMS FOR TELECOMMUNICATIONS EQUIPMENT (VERIFY COLOR).
8. AT&T WILL BE RESPONSIBLE FOR ANY AREAS OF THE WATER TOWER DAMAGED FROM THE ASSOCIATED WELDING, MODIFICATIONS AND INSTALLATIONS OF THE PROPOSED CABLE PORT SLEEVES. DAMAGED AREAS ARE TO BE REPAIRED IN ACCORDANCE WITH THE CITY REQUIREMENTS, AS APPLICABLE TO THE NECESSARY REPAIR AND IN A TIMEFRAME ACCEPTABLE TO THE CITY."




**NOTES:**

- CONTRACTOR TO PAINT NEW PIPE AND WELD TO MATCH TANK
- ALL WELDING SHALL BE CARRIED OUT UNDER GOOD OPERATOR CONDITIONS AS DEFINED IN SECTION 5.12 OF AWS D1.1.
- SURFACES TO BE WELDED SHALL BE FREE FROM SCALE, SLAG, RUST, MOISTURE, GREASE OR ANY OTHER FOREIGN MATERIAL THAT WOULD PREVENT PROPER WELDING. GRIND THE SURFACE ADJACENT TO THE WELD FOR A DISTANCE OF 2" MINIMUM ALL AROUND. ENSURE BOTH AREAS ARE 100% FREE OF ALL GALVANIZING.
- NO STIFFENER PLATES NEEDED. DESIGNED FOR A 4" OD PIPE BASED ON THE DETAIL PROVIDED ON PAGE 21 OF THE ATTACHED SA.

**COAX PORT DETAIL**

N.T.S

- BA129 • 4" BOOT KIT.
- # OF HOLES = 9
- HOLE SIZE = 0.630"
- CABLE SIZE = 1/2" FOAM COAX.
- ONE PIECE DESIGN FOR EASY INSTALLATION.
- SUPERIOR WATER SEALING PROPERTIES.
- KIT INCLUDES RUBBER BOOT, INSERT, AND HOSE CLAMPS.
- BOOT JACKET AND CUSHION INSERT ARE MANUFACTURED FROM EPDM RUBBER FOR ; MATERIAL MEETS ASTM-D2000 AND SAE J200
- HOSE CLAMPS HAVE 201 STAINLESS STEEL BAND AND HOUSING WITH 305 STAINLESS STEEL SCREW
- KITS INCLUDE RUBBER BOOT, ONE CUSHION INSERT, AND TWO STAINLESS STEEL HOSE CLAMPS
- BLANK BOOTS CAN BE USED TO SEAL UNUSED PORTS OR CAN BE FIELD CUT FOR CUSTOM HOLE CONFIGURATIONS

**SITE PRO BA129 4" COAX BOOT SPECIFICATIONS**

SCALE: N.T.S.

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| DRAWN BY: | SS |
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PREPARED FOR:

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SHEET TITLE
**CIVIL DETAILS**

SHEET NUMBER
**C-8**

# GENERAL NOTES (USE WHERE APPLICABLE)

## GENERAL NOTES

1. FOR THE PURPOSE OF CONSTRUCTION DRAWING, THE FOLLOWING DEFINITIONS SHALL APPLY:
   CONTRACTOR - GENERAL CONTRACTOR (CONSTRUCTION)
   OWNER - AT&T
   OEM - ORIGINAL EQUIPMENT MANUFACTURE

2. PRIOR TO THE SUBMISSION OF BIDS, THE BIDDING CONTRACTOR SHALL VISIT THE CELL SITE TO FAMILIARIZE WITH THE EXISTING CONDITIONS AND TO CONFIRM THAT THE WORK CAN BE ACCOMPLISHED AS SHOWN ON THE CONSTRUCTION DRAWINGS. ANY DISCREPANCY FOUND SHALL BE BROUGHT TO THE ATTENTION OF OWNER.

3. ALL MATERIALS FURNISHED AND INSTALLED SHALL BE IN STRICT ACCORDANCE WITH ALL APPLICABLE CODES, REGULATIONS, AND ORDINANCES. CONTRACTOR SHALL ISSUE ALL APPROPRIATE NOTICES AND COMPLY WITH ALL LAWS, ORDINANCES, RULES, REGULATIONS, AND LAWFUL ORDERS OF ANY PUBLIC AUTHORITY REGARDING THE PERFORMANCE OF THE WORK.

   ALL WORK CARRIED OUT SHALL COMPLY WITH ALL APPLICABLE MUNICIPAL AND UTILITY COMPANY SPECIFICATIONS AND LOCAL JURISDICTIONAL CODES, ORDINANCES AND APPLICABLE REGULATIONS.

4. DRAWINGS PROVIDED HERE ARE NOT TO SCALE AND ARE INTENDED TO SHOW OUTLINE ONLY.

5. UNLESS NOTED OTHERWISE, THE WORK SHALL INCLUDE FURNISHING MATERIALS, EQUIPMENT, APPURTENANCES, AND LABOR NECESSARY TO COMPLETE ALL INSTALLATIONS AS INDICATED ON THE DRAWINGS.

6. THE CONTRACTOR SHALL INSTALL ALL EQUIPMENT AND MATERIALS IN ACCORDANCE WITH MANUFACTURER'S RECOMMENDATIONS UNLESS SPECIFICALLY STATED OTHERWISE.

7. IF THE SPECIFIED EQUIPMENT CANNOT BE INSTALLED AS SHOWN ON THESE DRAWINGS, THE CONTRACTOR SHALL PROPOSE AN ALTERNATIVE INSTALLATION FOR APPROVAL BY THE OWNER.

8. CONTRACTOR SHALL DETERMINE ACTUAL ROUTING OF CONDUIT, POWER AND T1 CABLES, GROUNDING CABLES AS SHOWN ON THE POWER, GROUNDING AND TELCO PLAN DRAWING.

9. THE CONTRACTOR SHALL PROTECT EXISTING IMPROVEMENTS, PAVEMENTS, CURBS, LANDSCAPING AND STRUCTURES. ANY DAMAGED PART SHALL BE REPAIRED AT CONTRACTOR'S EXPENSE TO THE SATISFACTION OF OWNER.

10. CONTRACTOR SHALL LEGALLY AND PROPERLY DISPOSE OF ALL SCRAP MATERIALS SUCH AS COAXIAL CABLES AND OTHER ITEMS REMOVED FROM THE EXISTING FACILITY. ANTENNAS REMOVED SHALL BE RETURNED TO THE OWNER'S DESIGNATED LOCATION.

11. CONTRACTOR SHALL LEAVE PREMISES IN CLEAN CONDITION.

12. ALL WORK SHALL BE IN COMPLIANCE WITH CURRENT VERSION OF AT&T CONSTRUCTION SPECIFICATIONS INCLUDING UPDATES. IF CONTRACTOR DOES NOT HAVE A COPY OF SPECS, NOTIFY AT&T IMMEDIATELY.

## PAINTING/STRUCURAL NOTES

1. ALL ATTACHMENTS TO PAINTED SURFACES ARE TO INCLUDE THE PLACEMENT OF NEOPRENE STRIPS BETWEEN HARDWARE AND POINTS OF CONTACT TO REDUCE/ELIMINATE DAMAGE TO THE PAINTED SURFACE. METAL SHIMS ARE REQUIRED IN SITUATIONS WHERE TIGHTENING A CLAMP MAY CAUSE THE NEOPRENE TO TEAR CAUSING METAL TO METAL CONTACT. WHERE POSSIBLE EXPOSED NEOPRENE SHOULD BE WRAPPED WITH WHITE TAPE. FASTENING SEQUENCE SHOULD INCLUDE NYLON WASHERS BETWEEN THE PAINTED SURFACE AND THE GALVANIZED WASHER.
2. PROPOSED ANTENNAS, MOUNTING PIPES AND ANY REPLACEMENT SECTOR FRAME PARTS INSTALLED ON THE EXTERIOR OF THE WATER TOWER SHALL BE SHOP PAINTED TO MATCH THE COLOR OF THE WATER TOWER (VERIFY COLOR).
3. NEW MOUNTING PIPES ARE TO HAVE WELDED END CAPS. EXISTING MOUNTING PIPES ARE TO BE CAPPED AT BOTH ENDS WITH RUBBER CAPS.
4. CONTRACTOR TO TOUCH UP PAINTING ON EXISTING ANTENNAS. SPOT REPAIRS MADE WITH BRUSH AND W/O FEATHERING SHOULD BE COMPLETELY ROLLED FOR UNIFORMITY.
5. CONTRACTOR TO TOUCH UP EXISTING ANTENNA MOUNTING PIPES. DEPENDING UPON THEIR CONDITION (DAMAGED/FAILED), THE CITY MAY REQUEST REPLACEMENT.
6. ALL EXPOSED JUMPERS AND CABLES ARE TO BE PROVIDED WITH MANUFACTURED WHITE JACKETING OR TAPED WHITE. NOTE: ANY OTHER REFERENCES TO PAINTING COAX, HYBRID OR ANY OTHER CABLES IS SUPERSEDED BY THIS NOTE.
7. ALL MOUNTING HARDWARE IS TO BE GALVANIZED AND/OR PROVIDED IN A NON-CORRODING MATERIAL.
8. DRILLED HOLES FOR SECURING THE MOUNTING PIPE TO THE CONDENSATE FLOOR ARE TO BE DEBURRED.
9. DRILLED HOLES TO BE TAPED OFF AND SPRAYED WITH COLD GALVANIZE PAINT TO PROTECT RAW STEEL.
10. ALL PAINTED METAL TO METAL CONTACT SHALL BE PROTECTED WITH A RUBBER GASKET TO PROTECT PAINTED SURFACES.
11. DURING INSTALLATION SILICONE SEALANT SHALL BE USED, IN CONJUNCTION WITH RUBBER GASKET, TO SEAL HOLES DRILLED IN THE CONDENSATE FLOOR OF THE WATER TOWER.
12. ALL ABANDONED ANTENNAS, COAXIAL CABLE AND DETACHABLE EQUIPMENT THAT IS NO LONGER USED ARE TO BE REMOVED DURING THE FINAL MIGRATION.
13. ALL EQUIPMENT IS TO BE IDENTIFIED BY THE TENANT.
14. TENANT NEEDS TO VERIFY WITH THE CITY THAT THE PROPOSED ADDITIONAL ANTENNAS AND EQUIPMENT ARE WITHIN THE LEASE SPACE ON THE WATER TOWER AND QUANTITIES AS SPECIFIED ARE IN THE LEASE DOCUMENTS.

## GROUNDING NOTES

1. COAX CABLE SHALL BE GROUNDED AT ANTENNA LEVEL WITHIN 5' OF ANTENNA, COAX WILL ADDITIONALLY BE GROUNDED AT THE BASE OF THE TOWER 18" BEFORE THE CABLE REACHES A HORIZONTAL PLANE. IF EQUIPMENT CABINET IS MORE THAN 15' FROM THE TOWER AN ADDITIONAL GROUND KIT WILL BE ADDED 24" BEFORE CABLE ENTERS CABINET.
2. ALL COAX GROUND KITS WILL BE ANDREW "COMPACT SURE GROUND" OR APPROVED EQUAL.
3. VERIFY THE GROUNDING CONTINUITY BETWEEN THE TOWER BASE AND THE NEW AT&T CABINET GROUND BAR. CONTRACTOR SHALL ENSURE THAT ALL METALLIC OBJECTS WITHIN 6' FROM CABINET HAVE GROUNDING CONTINUITY. THE CONTRACTOR SHALL CORRECT ANY DEFECTS BY ADDING GROUNDING CONDUCTOR TO ENSURE CONTINUITY.
4. CONTRACTOR SHALL PERFORM A GROUND IMPEDANCE TEST PRIOR TO CONSTRUCTION TO ENSURE SITE IS LOWER THAN 5-OHM. IF SITE HAS A RESISTANCE HIGHER THAN 5 OHM REPORT TO AT&T FOR FURTHER DIRECTION.
5. GROUNDING CONDUCTORS SHALL BE COPPER ONLY. EITHER SOLID OR STRANDED CONDUCTORS ARE PERMITTED. ALL EXTERNAL BURIED CONDUCTORS MUST BE BARE. EQUIPMENT GROUND LEADS IN CABLE TRAYS MUST BE GREEN INSULATED.
6. CONTRACTOR TO PROVIDE GROUND WIRES, BARS AND CONNECTIONS AS SHOWN ON GROUNDING RISER DIAGRAM.
7. ROUTE GROUNDING CONDUCTORS ALONG THE SHORTEST AND STRAIGHTEST PATH POSSIBLE, EXCEPT AS OTHERWISE INDICATED. RADIUS BENDS OF GROUNDING LEADS TO BE A MINIMUM OF 12". #6 WIRE MAY BE BENT WITH 6" RADIUS BEND WHERE FIELD CONDITIONS PROHIBIT WIDER SWEEPS.
8. GROUNDING CONNECTIONS SHALL BE EXOTHERMIC TYPE ("CADWELD") TO ANTENNA MASTS, FENCE POSTS, AND GROUND RODS, REMAINING GROUNDING CONNECTIONS SHALL BE COMPRESSION/ MECHANICAL FITTINGS.

## ELECTRICAL NOTES

1. ALL ELECTRICAL WORK SHALL CONFIRM TO THE 2017 NATIONAL ELECTRIC CODE.
2. ALL ELECTRICAL ITEMS SHALL BE U.L. APPROVED OR LISTED.
3. POWER WIRES AND CABLES SHALL BE COPPER WITH TYPE THHW, THWN, OR THHN INSULATION. SOLID CONDUCTORS FOR #10 AWG AND SMALLER, STRANDED FOR LARGER THAN #10 AWG. MINIMUM SIZE #12 AWG.
4. POWER WIRES OUTSIDE CABINET AND CABLES SHALL BE INSTALLED IN CODE COMPLIANT RIGID CONDUIT OR FLEXIBLE LIQUID TIGHT CONDUIT AS INDICATED ON DRAWING.
5. CONTRACTOR TO OBTAIN ALL PERMITS, PAY PERMIT FEES, AND BE RESPONSIBLE FOR SCHEDULING INSPECTIONS.
6. CONTRACTOR TO OBTAIN LOCAL POWER AND TELEPHONE COMPANY APPROVAL AND COORDINATE WITH UTILITY COMPANIES SERVICE ENTRANCE REQUIREMENTS.

## COAX NOTES

1. MINIMUM SEPARATION BETWEEN ANTENNAS IS 36" IF CONTRACTOR CAN NOT MAINTAIN MINIMUM DISTANCE CONTACT ENGINEER FOR SOLUTION / ALTERNATE DESIGN.
2. COAX CABLE LENGTH SHOWN IS APPROXIMATE. CONTRACTOR IS REQUIRED TO MAKE ACTUAL FIELD MEASUREMENT PRIOR TO PURCHASE AND BE RESPONSIBLE FOR SAME.
3. COAX CABLE SHALL BE RAISED / SUPPORTED WITH HOISTING GRIP AT APPROPRIATE POINTS PER MANUFACTURER REQUIREMENTS.
4. CONTRACTOR WILL PROVIDE COAX CABLE, RF CONNECTORS AND RF GROUNDING KITS.
5. CONTRACTOR SHALL SUPPORT COAX CABLE PER MANUFACTURER REQUIREMENTS. SUPPORT SHALL BE STAINLESS STEEL SNAP IN OR NON-COMPRESSING BUTTERFLY CLAMP. NO NYLON OR PLASTIC "ZIP-TIES" WILL BE ALLOWED. COAX MAY BE UNSUPPORTED INSIDE MONOPOLE INSTALLATIONS.
6. NO COAX SHALL BE OUTSIDE THE POLE MORE THAN 20'-0" (UNLESS OTHERWISE DIRECTED). TO GET FROM AN EXISTING PORTHOLE TO ANTENNA HEIGHT IF DISTANCE IS GREATER THAN 20'-0" A NEW 6"X9" PORTHOLE SHALL BE INSTALLED. PORTHOLE SHALL BE INSTALLED PER TOWER MANUFACTURER REQUIREMENTS. NO HOLES WILL BE CUT WITH A TORCH. ALL HOLES WILL BE CUT WITH DIAMOND WHEEL. NO NEW PORTHOLES SHALL BE INSTALLED UNLESS PRIOR WRITTEN APPROVAL IS GIVEN BY "AT&T".

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11/23/2020

RAPHAEL MOHAMED, P.E.
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**GREEN BAY, WI 54311**

FA LOCATION:
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TOWER OWNER ID:
**TBD**

SHEET TITLE
**GENERAL NOTES**

SHEET NUMBER
**GN-1**

# SECTION 09 97 15

## COATING SYSTEMS FOR TELECOMMUNICATION EQUIPMENT

**PART 1 GENERAL**

**1.01 SUMMARY**

A. Section includes painting and painting repair work associated with the installation of antennas, coaxial cables, and other common components with direct attachment to water tank facilities.

**1.02 REFERENCES**

A. Society for Protective Coatings (SSPC): www.sspc.org
1. Volume 1: Good Painting Practice
2. Volume 2: Systems and Specifications

**1.03 SUBMITTALS**

A. Product Data: Submit data sheet for each coating system.

**PART 2 PRODUCTS**

**2.01 MATERIALS**

A. Manufacturers:
1. Sherwin Williams Company www.sherwin-williams.com
2. Tnemec Company www.tnemec.com
3. X-I-M Products www.ximbonder.com

**PART 3 EXECUTION**

**3.01 EXAMINATION**

A. Visually evaluate surface preparation by comparison with pictorial standards of SSPC-VIS-1-89.

**3.02 PREPARATION**

A. Remove all surface contaminants in accordance with SSPC-SP1 Solvent Cleaning.
1. Do not use hydrocarbon solvents on surfaces to be coated with water-based coatings.

B. Clean and remove all rust, slag, weld splatter, weld scabs, mill scale, and loose paint.

C. Protect areas adjacent to welding & or grinding operations to prevent damage of surrounding intact paint system.

D. Ferrous Metal: SSPC-SP6 Commercial Blast Cleaning

E. Galvanized Steel: SSPC-SP7 Brush Off Blast

F. Antenna Covers, Coaxial Cable, Non-metallic Substrates and Previously Painted Surfaces: Scarify to de-gloss. SSPC-SP1 with a non-hydrocarbon solvent.

G. Surface profile shall be in accordance with manufacturer's product recommendation.

H. Re-blast all surfaces:
1. Where rusting has recurred.
2. That do not meet the requirements of these specifications.

**3.03 APPLICATION**

A. Coatings shall be applied in accordance with manufacturer's printed instructions.



B. Surfaces to be coated shall be clean, dry, and free of airborne dust and contaminants at the time of application and while film is forming.

C. Finish coat shall be uniform in color and sheen without streaks, laps, runs, sags or missed areas.

D. Shop Painting: Tape-off (2-inch minimum) surfaces that will be in the *Heat-Affected-Zone* during field welding.

E. Component Painting:
1. Interior Exposed Ferrous Metal and Galvanized Steel:
   a. Product: Sherwin Williams Macropoxy 646 or Tnemec Series 161
      1) Number of Coats: 2
      2) Dry Film Thickness: 4.0–6.0 mils (per coat)
      3) Color: By Owner
2. Exterior Exposed Ferrous Metal and Galvanized Steel:
   a. Primer: Sherwin Williams Macropoxy 646 or Tnemec Series 161 or N69
      1) Number of Coats: 1
      2) Dry Film Thickness: 4.0–6.0 mils
      3) Color: By Owner
   b. Finish: Sherwin Williams Acrolon 218 or Tnemec Series 10740/10750
      1) Number of Coats: 1
      2) Dry Film Thickness: 2.0–3.0 mils
      3) Color: By Owner
3. Antenna Covers:
   a. Primer: Sherwin Williams Pro-Cryl Primer
      1) Number of Coats: 1
      2) Dry Film Thickness: 2.0–4.0 mils
   b. Finish: Sherwin Williams Sher-Cryl HPA
      1) Number of Coats: 1
      2) Dry Film Thickness: 2.5–4.0 mils
      3) Color: By Owner
4. Coaxial Cable
   a. Primer: X-I-M 1138
      1) Number of Coats: 1
      2) Dry Film Thickness: 2.0–3.0 mils
   b. Finish: Sherwin Williams Sher-Cryl HPA
      1) Number of Coats: 1
      2) Dry Film Thickness: 2.5–4.0 mils
      3) Color: By Owner

**3.04 REPAIR OF AREAS DAMAGED BY WELDING**

A. Prepare the damage by one of the two following methods as directed by the Engineer.
1. Abrasive-blast to SSPC-SP6.
2. Mechanically clean to SSPC-SP11.

B. Feather edges to provide smooth coating transition.

C. Apply prime coat to bare metal surface.

D. Mask off rectangular area around prime coat.

E. Apply finish coat.

**3.05 QUALITY CONTROL**

A. Measure dry film thickness with a magnetic film thickness gage in accordance with SSPC-PA2.

B. Visually inspect dried film for funs, sags, dry spray, overspray, embedded particles and missed areas.

C. Repair defective or damaged areas in accordance with Articles 3.02 and 3.03.

**END OF SECTION**



WISCONSIN RAPHAEL MOHAMED E-37850 CARY NC PROFESSIONAL ENGINEER

11/23/2020

RAPHAEL MOHAMED, P.E.
WISCONSIN NO. E-37850

**SUBMITTALS**

| DATE | DESCRIPTION | REV | ISSUED BY |
|---|---|---|---|
| 6/26/2020 | CONSTRUCTION | 0 | RM |
| 9/24/2020 | CONSTRUCTION | 1 | RM |
| 10/29/2020 | CONSTRUCTION | 2 | RM |
| 11/23/2020 | CONSTRUCTION | 3 | RM |

DRAWN BY: SS
CHECKED BY: JFS
APPV'D BY: RM
MNS PROJECT NO: 23701-AEC



PREPARED FOR:

AT&T

PREPARED BY:

MasTec Network Solutions
507 AIRPORT BLVD, SUITE 111
MORRISVILLE, NC 27560

SITE ID:
**WI6435**

SITE NAME:
**AWE - GREEN BAY WATER TOWER**

SITE ADDRESS:
**720 HURON ROAD
GREEN BAY, WI 54311**

FA LOCATION:
**10083178**

TOWER OWNER ID:
**TBD**

SHEET TITLE
**COATING NOTES**

SHEET NUMBER
**GN-2**

**ATTACHMENT D**
**TO**
**SECOND AMENDMENT**

**AS-BUILT DRAWINGS**

**(To be attached in accordance with Section 4.2 of this Second Amendment)**

**ATTACHMENT E**
**TO**
**SECOND AMENDMENT**

**FORM OF ANTENNA SITE SERVICE NOTICE**

Green Bay Water Utility

631 S. ADAMS - P.O. BOX 1210
Green Bay, WI 54305-1210

920-448-3480
FAX 920-448-3486

Date Received by Water Utility __________

# ANTENNA SITE SERVICE NOTICE

**Water Tower Site Name and Address:** ____________________________________________

____________________________________________

**Wireless Carrier:** ____________________________________________

1. Name of Service Company: ____________________________________________
2. Address: ____________________________________________
3. Contact person for Carrier: ______________________ Telephone: ______________

   Mobile: ______________________ Email: ______________________
4. Technical Site Advisor : ______________________ Telephone: ______________

   Mobile: ______________________ Email: ______________________
5. Proposed Radio Band: ____________________________________________
6. Propose Radio Frequency(s): ____________________________________________
7. Type of Service Request (supply service ticket # if available)______________________
8. List all personnel to be on site during service (attached copy of driver's license or US identification):

   A. ______________________________

   B. ______________________________

   C. ______________________________

   D. ______________________________

   E. ______________________________

9. Antenna equipment – Attach applicable specifications

A. Number of antennas ______

B. Number of zones ______

C. Antenna dimensions ______________________________

D. Antenna type, manufacturer and model no. _____________________________________

E. Number of Radio Units ____________________

F. Radio Unit dimensions _________________________

G. Radio Unit type, manufacturer and model no. _____________________________________

H. Transmission line or cable manufacturer and model no.
______________________________________

I. Size of cables ________ Number of cables ________

J. Antenna location on the tower:
_______________________________________________________
(N, S, E, W, NE, etc. or specify the exact antenna azimuths)

K. GPS Antenna Y / N (Circle One)

If yes, provide Dimensions and Weight:
_______________________________________________

10. Dish equipment – Attach applicable specifications

A. Number of dishes ____ Dish dimensions _______ Microwave Y / N (Circle One) Satellite Y / N (Circle One)

B. Dish type, manufacturer and model no.
__________________________________________________

C. Transmission line or cable manufacturer and model no.
______________________________________

D. Size of cables ________ Number of cables ________

E. Dish location on tower: ________________________________

Initial here ________ to indicate specifications are attached.

11. Ground equipment – Attach applicable specifications

A. Square feet required ________

B. Inside Tower Y / N (Circle One) Inside Lessee building Y / N (Circle One) Outside Y / N (Circle One)

C. Number of cabinets ______ Cabinet dimensions ______________________________________

D. Number of air conditioners ______ Air conditioner description ___________________________

E. Generator on site Y / N (Circle One) If yes, provide type, size and where to be located. ___________________________________________________________________________

F. Isolator manufacturer and model no. ___________________________________

G. Duplexer manufacturer and model no. __________________________________

H. Filters manufacturer and model no. _____________________________________

I. Controls used in addition to the transmitter/receiver cabinet(s) Y / N (Circle One)

If yes, how many? ______ Manufacturer and model no. ______________________________

Initial here _______ to indicate specifications are attached

12. Desired date of operation: __________________________

13. Description of Scope of Work (Example: Diagnose and repair 3 radio head units; replace nonfunctioning antenna with same model)

_________________________________________________________________________________

_________________________________________________________________________________

_________________________________________________________________________________

**[Signature Required Below]**

Service Company Representative __________________________ Date: __________________

Print Name ______________________________

# GREEN BAY WATER UTILITY
CASH POSITION
April 30, 2021

| | | 12/31/2020 | | 4/30/2021 |
|---|---|---|---|---|
| UNRESTRICTED CURRENT ASSETS | | | | |
| Cash & Investments - Operation & Maintenance | | | | |
| Local Govt. Investment Pool | $ | 103,838 | $ | 103,862 |
| Associated Bank Checking | | 6,238,754 | | 5,730,229 |
| Working Cash Funds - Petty Cash | | 1,700 | | 1,700 |
| Total Cash & Investments - Operation & Maintenance | | 6,344,292 | | 5,835,791 |
| RESTRICTED CURRENT ASSETS | | | | |
| Cash & Investments - restricted | | | | |
| Certificates of Deposit - Bond Redemption | | 860,000 | | 1,800,000 |
| Associated Bank Money Market Account - Bond Redemption | | 5,000 | | 155,275 |
| Associated Bank Checking - Private Service Replacement | | 1,022 | | 68,652 |
| Local Govt. Investment Pool - Construction Fund | | - | | 7,311,590 |
| Total Cash & Investments - Restricted | | 866,022 | | 9,335,517 |
| RESTRICTED LONG-TERM ASSETS | | | | |
| Cash & Investments - Debt Reserve | | | | |
| Associated Trust Money Market | | 20,409 | | 200,738 |
| Associated Trust Certificates of Deposit | | 537,618 | | 532,058 |
| Associated Trust Municipal Bonds | | 5,870,670 | | 5,686,601 |
| Total Cash & Investments - Debt Reserve | | 6,428,697 | | 6,419,397 |
| TOTAL CASH POSITION | $ | 13,639,012 | $ | 21,590,705 |

# GREEN BAY WATER UTILITY

BALANCE SHEET
April 30, 2021

| | AS OF 12/31/2020 | AS OF 4/30/2021 |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| O & M Cash & Investments | $ 6,344,292 | $ 5,835,791 |
| Interest Receivable | 86 | 289 |
| Accounts Receivable | 10,599,998 | 7,607,452 |
| Inventories | 528,064 | 498,966 |
| Prepayments | 63,710 | 50,836 |
| Total Current Assets | 17,536,150 | 13,993,334 |
| | | |
| Property, Plant & Equipment | | |
| Original Cost | 238,968,228 | 239,404,776 |
| Less: Accumulated Depreciation | (94,170,168) | (95,851,727) |
| Net Plant | 144,798,060 | 143,553,049 |
| Construction in Progress | 292,513 | 602,576 |
| Total Plant & Equipment | 145,090,573 | 144,155,625 |
| | | |
| Restricted Assets | | |
| Debt Reserve Fund | 6,428,697 | 6,419,397 |
| Bond Redemption Fund | 865,000 | 1,955,275 |
| Construction Fund | - | 7,311,590 |
| Private Service Replacement Fund | 1,022 | 68,652 |
| DNR Grant for Service Replacement Receivable | 67,620 | 2,400 |
| Accrued Interest | 38,709 | 61,624 |
| Total Restricted Assets | 7,401,048 | 15,818,939 |
| | | |
| Other Assets | | |
| Unamortized Ashwaubenon Booster | 1,380,259 | 1,336,442 |
| Unamortized Wrightstown Loan/Grant | 474,750 | 464,200 |
| Unamortized Loss on Advanced Refunding | 687,996 | 614,010 |
| Net Pension Asset | 858,420 | 858,420 |
| Deferred Outflows-Pension | 1,982,396 | 1,982,396 |
| Total Other Assets | 5,383,821 | 5,255,468 |
| | | |
| TOTAL ASSETS | $ 175,411,592 | $ 179,223,366 |

**GREEN BAY WATER UTILITY**
BALANCE SHEET
April 30, 2021
Page 2

| | AS OF 12/31/2020 | AS OF 4/30/2021 |
|---|---|---|
| LIABILITIES & FUND EQUITY | | |
| Current Liabilities | | |
| Accounts Payable | $ 547,940 | 118,051 |
| Sewer Billings Payable | 5,309,074 | 3,708,793 |
| Storm Water Billings Payable | 2,748,211 | 1,483,578 |
| Accrued Payroll Taxes | 52,913 | 40,684 |
| Accrued Payroll, Vacation & Sick Leave Pay | 701,137 | 531,819 |
| Accrued Taxes | 2,545,829 | 848,612 |
| Total Current Liabilities | 11,905,104 | 6,731,538 |
| | | |
| Other Liabilities | | |
| Net Pension Liability | - | - |
| Deferred Inflows-Pension | 2,578,576 | 2,578,576 |
| Total Other Liabilities | 2,578,576 | 2,578,576 |
| | | |
| Payable from Restricted Assets | | |
| Current Portion of Long-Term Debt | 3,775,000 | 4,180,000 |
| Accrued Interest | 236,698 | 15,424 |
| Total Restricted Payables | 4,011,698 | 4,195,424 |
| | | |
| Long-Term Debt - Net of Premiums & Discounts | 40,546,827 | 47,460,378 |
| | | |
| TOTAL LIABILITIES | 59,042,205 | 60,965,916 |
| | | |
| FUND EQUITY | | |
| Contributed Capital | | |
| City of Green Bay | 736,907 | 736,907 |
| | | |
| Earned Surplus | | |
| Net Investment in Capital Assets | 101,456,742 | 93,129,258 |
| Restricted | 8,022,856 | 16,662,223 |
| Unrestricted | 6,152,882 | 7,729,062 |
| Total Earned Surplus | 115,632,480 | 117,520,543 |
| | | |
| TOTAL FUND EQUITY | 116,369,387 | 118,257,449 |
| | | |
| TOTAL LIABILITIES & FUND EQUITY | $ 175,411,592 | $ 179,223,366 |

**GREEN BAY WATER UTILITY**
INCOME SUMMARY
April 30, 2021

| | 2021 BUDGET | BUDGET THRU APRIL | ACTUAL AS OF 4/30/2021 | TOTAL BUDGET REMAINING VARIANCE |
|---|---|---|---|---|
| TOTAL OPERATING REVENUES | $ 23,895,000 | $ 7,415,367 | $ 8,297,529 | $ (15,597,471) |
| OPERATING EXPENSES | | | | |
| Pumping | 3,046,712 | 391,561 | 400,393 | 2,646,319 |
| Water Treatment | 1,412,655 | 433,594 | 876,481 | 536,174 |
| Transmission & Distribution | 3,549,210 | 1,016,358 | 955,409 | 2,593,801 |
| Customer Accounts | 985,016 | 328,339 | 376,609 | 608,407 |
| Administrative & General | 11,521,014 | 3,741,081 | 3,360,448 | 8,160,566 |
| Total Operating Expenses | 20,514,607 | 5,910,934 | 5,969,341 | 14,545,266 |
| Operating Profit (Loss) | 3,380,393 | 1,504,433 | 2,328,188 | (1,052,205) |
| Interest & Miscellaneous Income | 1,099,563 | 189,492 | 130,024 | (969,539) |
| Interest Expense | 1,193,254 | 397,751 | 570,149 | 623,105 |
| NET INCOME (LOSS) | $ 3,286,702 | $ 1,296,173 | $ 1,888,063 | $ (1,398,639) |

# GREEN BAY WATER UTILITY
INCOME & EXPENSE COMPARISON
BUDGET TO ACTUAL
April 30, 2021

| | BUDGET THRU APRIL | ACTUAL AS OF 4/30/2021 | DOLLAR VARIANCE | PERCENT VARIANCE |
|---|---|---|---|---|
| **OPERATING REVENUES** | | | | |
| Residential & Apartment | $ 2,295,000 | $ 2,322,325 | $ 27,325 | 1.2% |
| Commercial & Restaurant | 1,165,500 | 1,538,528 | 373,028 | 32.0% (1) |
| Industrial | 1,766,667 | 2,162,576 | 395,909 | 22.4% (2) |
| Municipal | 155,000 | 114,385 | (40,615) | -26.2% (3) |
| Sales to General Customers | 5,382,167 | 6,137,815 | 755,648 | 14.0% |
| Sales for Resale - Ashwaubenon | 922,500 | 1,048,479 | 125,979 | 13.7% |
| Sales for Resale - Scott | 28,000 | 28,369 | 369 | 1.3% |
| Sales For Resale - Hobart | 101,250 | 101,068 | (182) | -0.2% |
| Sales for Resale - Wrightstown | 85,000 | 81,773 | (3,227) | -3.8% |
| Public Fire Protection | 441,600 | 445,400 | 3,800 | 0.9% |
| Private Fire Protection | 38,750 | 39,282 | 532 | 1.4% |
| Sewer & Stormwater Portion of Expenses | 394,350 | 398,332 | 3,982 | 1.0% |
| Penalties | 21,750 | 17,011 | (4,739) | -21.8% |
| TOTAL OPERATING REVENUES | 7,415,367 | 8,297,529 | 882,162 | 11.9% |
| **OPERATING EXPENSES** | | | | |
| PUMPING EXPENSE | | | | |
| Purchased Water (602) | 2,333 | 2,034 | 299 | 12.8% |
| Maint of Intakes (613) | - | - | 0 | XXX |
| Maint of Supply Mains (616) | 11,168 | 28,404 | (17,236) | -154.3% |
| Pumping Operation Supervision (620) | 16,436 | 24,465 | (8,029) | -48.8% |
| Power Purchased for Pumping (623) | 217,500 | 215,668 | 1,832 | 0.8% |
| Pumping Labor & Expense (624) | 22,643 | 25,921 | (3,278) | -14.5% |
| Miscellaneous Pumping Expense (626) | 25,783 | 24,787 | 996 | 3.9% |
| Pumping Maintenance Supervision (630) | 20,776 | 7,985 | 12,791 | 61.6% |
| Maintenance of Pumping Structures (631) | 38,239 | 38,595 | (356) | -0.9% |
| Maintenance of Power Prod Equip (632) | 2,667 | 4,679 | (2,012) | -75.5% |
| Maintenance of Pumping Equipment (633) | 34,015 | 27,855 | 6,160 | 18.1% |
| **TOTAL PUMPING EXPENSE** | 391,561 | 400,393 | (8,832) | -2.3% (4) |
| WATER TREATMENT EXPENSE | | | | |
| Treatment Operations Supervision (640) | 24,650 | 25,081 | (431) | -1.7% |
| Chemicals (641) | 101,667 | 92,961 | 8,706 | 8.6% |
| Treatment Operations (642) | 185,618 | 264,734 | (79,116) | -42.6% |
| Miscellaneous Water Treatment (643) | 46,143 | 46,905 | (762) | -1.7% |
| Treatment Maintenance Supervision (650) | 10,564 | 9,098 | 1,466 | 13.9% |
| Maint of Treatment Structures (651) | 10,680 | 10,058 | 622 | 5.8% |
| Maint of Treatment Equipment (652) | 54,272 | 427,644 | (373,372) | -688.0% |
| **TOTAL WATER TREATMENT EXPENSE** | 433,594 | 876,481 | (442,887) | -102.1% (5) |
| TRANSMISSION & DISTRIBUTION EXPENSE | | | | |
| Stores Expense (163) | - | 22,321 | (22,321) | XXX |
| Unallocated Vehicle & Equip Expense (184) | - | (71,136) | 71,136 | XXX |
| Distribution Operation Supervision (660) | 74,207 | 70,093 | 4,114 | 5.5% |
| Transmission & Distribution Line Expense (662) | 99,904 | 103,965 | (4,061) | -4.1% |
| Meter Expense (663) | 62,702 | 72,013 | (9,311) | -14.8% |
| Customer Installation Expense (664) | 28,476 | 23,568 | 4,908 | 17.2% |
| Miscellaneous Distribution Expense (665) | 76,850 | 72,631 | 4,219 | 5.5% |
| Maintenance of Reservoirs & Standpipes (672) | 9,206 | 6,733 | 2,473 | 26.9% |
| Maintenance of Mains (673) | 336,083 | 315,833 | 20,250 | 6.0% |
| Private Services (674) | 7,073 | 27,495 | (20,422) | 0.0% |
| Maintenance of Services (675) | 175,904 | 160,488 | 15,417 | 8.8% |
| Maintenance of Meters (676) | 53,244 | 60,314 | (7,070) | -13.3% |
| Maintenance of Hydrants (677) | 92,710 | 91,092 | 1,618 | 1.7% |
| **TOTAL TRANSMISSION & DISTRIBUTION EXPENSE** | 1,016,358 | 955,409 | 60,949 | 6.0% |
| CUSTOMER ACCOUNTS EXPENSE | | | | |
| Meter Reading Expense (902) | 10,403 | 9,244 | 1,159 | 11.1% |
| Customer Records & Collection Expense (903) | 372,936 | 366,571 | 6,365 | 1.7% |
| Uncollectible Accounts (904) | 1,333 | 243 | 1,091 | 81.8% |
| Conservation/Educational Expense (906) | 4,667 | 551 | 4,116 | 88.2% |
| **TOTAL CUSTOMER ACCOUNTS EXPENSE** | 389,339 | 376,609 | 12,730 | 3.3% |

**GREEN BAY WATER UTILITY**
INCOME & EXPENSE COMPARISON
BUDGET TO ACTUAL
April 30, 2021

| ADMINISTRATIVE & GENERAL EXPENSE | BUDGET THRU APRIL | ACTUAL AS OF 4/30/2021 | DOLLAR VARIANCE | PERCENT VARIANCE |
|---|---|---|---|---|
| Depreciation Expense (403 & 426) | $ 1,820,478 | $ 1,538,244 | $282,234 | 15.5% |
| Amortization of Non-Utility Plant (405) | 43,818 | 43,818 | (0) | 0.0% |
| Taxes (408) | 964,688 | 944,741 | 19,947 | 2.1% |
| Administrative & General Salaries (920) | 236,112 | 201,512 | 34,600 | 14.7% |
| Office Supplies & Expense (921) | 31,333 | 23,612 | 7,721 | 24.6% |
| Outside Services Employed (923) | 50,480 | 48,229 | 2,251 | 4.5% |
| Property Insurance (924) | 79,500 | 71,855 | 7,645 | 9.6% |
| Injuries & Damages (925) | - | - | 0 | 0.0% |
| Employee Pension & Benefits (926) | 433,344 | 406,682 | 26,662 | 6.2% |
| Regulatory Commission Expense (928) | 1,667 | 635 | 1,031 | 61.9% |
| Miscellaneous General Expense (930) | 30,900 | 30,676 | 224 | 0.7% |
| Maintenance of General Plant (932) | 48,762 | 50,443 | (1,681) | -3.4% |
| TOTAL ADMINISTRATIVE & GENERAL EXPENSE | 3,741,081 | 3,360,448 | 380,633 | 10.2% |
| **TOTAL OPERATING EXPENSES** | 5,971,934 | 5,969,341 | 2,593 | 0.0% |
| **OPERATING PROFIT** | 1,443,433 | 2,328,188 | 884,756 | 61.3% |
| MISCELLANEOUS INCOME & (EXPENSE) | | | | |
| Interest Income (419) | 76,667 | 29,451 | (47,216) | -61.6% |
| Misc Income/Contributed Capital (421) | 25,000 | 24,043 | (957) | -3.8% |
| Other Income (415, 416, 471, 472, 474) | 87,825 | 88,133 | 308 | 0.4% |
| Covid - 19 Labor expenses (880's) | - | (11,603) | (11,603) | XXX |
| **TOTAL MISC INCOME & (EXPENSE)** | 189,492 | 130,024 | (59,468) | -31.4% (6) |
| **INTEREST EXPENSE** (427, 428, 429) | 397,751 | 570,149 | (172,398) | -43.3% (7) |
| **NET INCOME (LOSS)** | $ 1,235,173 | $ 1,888,063 | $ 652,890 | 52.9% |

(1) Billing error, adjusted in May
(2) Increase in usage from GB Packaging
(3) School's and Government buildings closed
(4) Increased labor for lake station generator project
(5) Lagoon dredging /ozone generator carried over from 2020
(6) Decreased interest revenue/labor for Covid time off
(7) Debt issue costs for 2021 debt issue