

Greenville Utilities

2021 Popular Annual Financial Report

This Popular Annual Financial Report book was prepared by the Finance Department.

Board of Commissioners:

Tommy Stoughton, Chair

Minnie Johnson Anderson, Chair-Elect

Kelly L. Darden, Jr., Secretary

Ann Wall

Peter Geiger

Lindsey Griffin

Kristin Braswell

Ferrell Blount III

General Manager/CEO Anthony C. Cannon
Assistant General Manager/CAO Chris N. Padgett

Chief Financial Officer Jeff McCauley, CPA

Finance Department Staff:

Jonathan Britt, PE, Manager of Advanced Analytics

Tanya Brown, Accounting Technician II

Kim Coggins, CLGFO, CBEO, Accountant/Auditor III

Sandy Dail, CFE, Accountant/Auditor IV

Meredith Dent, Accountant/Auditor I

Cleve Haddock, CLGPO, Procurement Manager

Cynthia Langley, Accounting Manager

Heather Manning, Accountant/Auditor II

Caitlyn McLawhorn, Accounting Technician I

Molly Ortiz, Senior Financial Planning & Rates Analyst

Kelly Powell, Accountant/Auditor I

Margie Taylor, Accountant/Auditor IV

Amanda Wall, CPA, Senior Financial Planning & Rates Analyst

Brandie Whitehurst, Senior Administrative Assistant

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A Note About the Popular Annual Financial Report

14–17 Areas Served/Contact Us

Popular Annual Financial Reports (PAFR) are simplified, abbreviated versions of Annual Comprehensive Financial Reports (ACFR). ACFRs are very detailed and intended for experienced financial professionals and, thus, are not easily understood by the general public. This PAFR has been prepared with the general public in mind with highlights of the fiscal year contained in GUC's ACFR for the year ended June 30, 2021.

This report does not contain all of the detailed information contained in Greenville Utilities' FY2020–21 ACFR, including certain financial statements, schedules and disclosures that are normally included in a financial statement. To obtain the most current and past GUC ACFRs, please visit our website at: www.guc.com/about-us/financial-information. All information has been prepared using generally accepted accounting principles known as GAAP.

Greenville Utilities is dedicated to enhancing the quality of life for those we serve by safely providing reliable utility solutions at the lowest reasonable cost, with exceptional customer service in an environmentally responsible manner.

GFOA Popular Annual Financial Report Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Utilities Commission with the Award for Outstanding Achievement in Popular Annual Financial Reporting for its Popular Annual Financial Report (PAFR) for FY 2020. This is the sixth consecutive year the Utilities Commission has won this award.

The GFOA established the PAFR Program in 1991 to encourage and assist state and local governments to extract information from their comprehensive annual financial report to produce high-quality popular annual financial reports specifically designed to be readily accessible and easily understandable to the general public and other interested parties without a background in public finance and then to recognize individual governments that are successful in achieving that goal.

The Utilities Commission's PAFR was evaluated by four independent judges in five categories:

- · reader appeal
- understandability
- · distribution methods
- · creativity and notable achievements
- overall quality





Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

Greenville Utilities Commission

North Carolina

For its Annual Financial Report for the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

A message from the General Manager/CEO, Anthony C. Cannon

Greenville Utilities Commission (GUC) is pleased to present you with our Popular Annual Financial Report (PAFR) for the fiscal year ending June 30, 2021. The PAFR is designed to give readers a simplified, easy-to-read version of our FY 2020-21 Annual Comprehensive Financial Report (AC FR).

We chose We Are Here For You as the theme for our report because you, our customers, are at the heart of everything we do. This report highlights the accomplishments of the FY 2020-21 year which demonstrates our commitment to enhancing the quality of life for those we serve and provides a summary of GUC's use of resources to provide reliable utility solutions at the lowest reasonable cost. Significant improvements were made at our locations and our website so that we could be here for you during the COVID-19 pandemic. Our financial position remains strong, and our auditors have finished their year-end review and issued a clean opinion of our finances.

We hope you enjoy reading this report and that you have a better understanding of how GUC is here for you by continuing to provide exceptional customer service and safely power our future.



Sincerely,

Anthony C. Cannon General Manager/CEO

GUC Executive Management



Profile of the Greenville Utilities Commission

In 1903, Greenville was a town of just 2,565 governed by a Board of Aldermen. With an eye towards progress, on April 7, 1903, a \$65,000 bond referendum was passed to fund the creation of the water, sewer and electric systems. Two years later, on March 20, 1905, Greenville's new Water & Light Commission was established with about 72 electric and 30 water customers. The natural gas system was added in 1925.

The Commission is owned by the citizens of Greenville and is governed by an eight-member Board of Commissioners responsible for approving rates, development plans, the annual budget and for setting policy that is carried out by our General Manager/CEO. The City Manager for the City of Greenville serves as a full-voting member of the Board. Five other additional board members are nominated by the City Council and two are nominated by the Pitt County Board of Commissioners. All members are approved by the City Council. Board members serve three-year terms, with a maximum of two terms. The Commission meetings are held the third Thursday of each month, except in June when the meeting is on the second Thursday.

The Commission operates under a charter issued by the North Carolina General Assembly (the Utilities Commission Charter). In accordance with the provisions of the Utilities Commission Charter, the Commission annually transfers to the City of Greenville an amount equal to six percent of the difference between the electric and natural gas systems' net fixed assets and total bonded indebtedness, plus an amount equal to fifty percent of the Commission's retail cost of service for the City of Greenville's public lighting. The annual transfer amount represents approximately eight percent of the City's total annual General Fund budget and provides a secondary benefit to the citizens of Greenville in addition to the direct benefit of utility services.

GUC Board of Commissioners



Tommy Stoughton Chair



Minnie Johnson Anderson
Chair-Flect



Kelly L. Darden, Jr.Secretary



Ann WallCity Manager



Peter Geiger Board Member



Lindsey GriffinBoard Member



Kristin Braswell
Board Member



Ferrell Blount III
Board Member

YEAR IN REVIEW: Major Initiatives

New Operations Center

With GUC's mission to serve the community, the New Operations Center ensures our employees can do that and more. Located on 82-acres near the Highway 264 bypass, this new site sits 85 feet above sea level out of the risk of flood waters, which devastated our community in 1999 and again in 2016. The new facilities provide much more space, storage, and factor in 50-years of future growth. The Engineering and Operations Building, the Systems Support Building, and the Central Stores Warehouse are open, with the Fleet Maintenance Building under construction.

Our state-of-the-art communication centers are now able to work more closely together in the same facility. The Control and Call Centers have tripled in size, and now have the tools and space needed to allow staff to respond effectively and efficiently to our community. "The Control and Call Centers are now separated by only a hallway, not a river and a few miles. This means our customers get the most current information, not only about storm events and outages, but also routine, day-to-day utility work and service calls," said Director of Customer Relations, Scott Mullis.

Serving Customers

Major efforts were made to our drive-thru lanes and our company website to increase customer satisfaction and allow for safe distance interactions through the pandemic. The drive-thru lanes at both the Greenville Boulevard and Greene Street Offices now allow more customers to be served at the same time. This significantly cuts down wait times and allows for a faster payment process. Inside both offices, the floor layouts were improved, and teller windows were added.

The GUC website now has self-service options so customers can pay bills, report outages, set alerts, and request extensions. These service options allow GUC to process the increasing number of requests without hiring additional staff. One additional enhancement made to our website is the new chat feature. "When customers visit the website, the first thing they see is a chat window," said Assistant Director of Customer Relations, Colleen Sicley. The chat feature works on all browsers, smart phones, or desktop computer and is a simple and quick way to report outages. "The website is like another business office because customers can do all the kinds of transactions they do when they visit us in person," she said. "It's a win-win situation. We're taking care of more customers and saving money."





YEAR IN REVIEW: Major Awards

Greenville Utilities Commission was recognized by these reputable organizations:



American Gas Association awarded the Gas Department:

• 2020 Safety Achievement Award for excellence in employee safety



American Public Power Association awarded:

- (2) 2020 Excellence in Public Power Communication Awards to the Public Information
 Office. Awards were given to those who showed ingenuity and creativity in telling their
 stories through outstanding copy, design, graphics, social media engagement, and video
 editing. This is the fifth time the Utilities Commission has won an award for website and/or
 social media efforts, and the third award for video.
- Reliable Public Power Provider (RP3) to the Electric department to recognize their
 outstanding achievements in providing customers with the highest degree of reliable and
 safe electric service. Out of more than two thousand community-owned electric utilities,
 fewer than ten percent attain this recognition. The designation is awarded every three years
 and the Utilities Commission has held this designation continuously since May 2007. Since
 fiscal year 2018 the Utilities Commission has held Diamond Level designation, the highest
 level of designation in the RP3 award program.

The APPA recently recognized the Utilities Commission as a Smart Energy Provider (SEP) for demonstrating commitment to and proficiency in energy efficiency, distributed generation, and environmental initiatives that support a goal of providing low-cost, quality, safe, and reliable electric service. The SEP designation, which lasts for two years recognizes public power utilities for demonstrating leading practices in four key disciplines: smart energy program structure; energy efficiency and distributed energy programs; environmental and sustainability initiatives; and the customer experience. This is the second year APPA has offered the SEP designation. The Utilities Commission joins 27 public power utilities nationwide that received the SEP designation in 2020. In total, 94 public power utilities nationwide hold the SEP designation.



Carolinas Association of Governmental Purchasing awarded the Finance Department:

• Sustained Professional Purchasing Award for the 10th consecutive year for demonstrating excellence in purchasing standards during the calendar year. The Utilities Commission is one of 14 member agencies in North and South Carolina to receive the award for fiscal year 2020.



Government Finance Officers Association awarded the Finance Department:

- Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020. This was the 12th consecutive year the Utilities Commission has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.
- Outstanding Achievement in Popular Annual Financial Reporting Award for the fiscal year ended June 30, 2020 Popular Annual Financial Report
- **Distinguished Budget Presentation Award** for the FY 2020-21 Budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device. This is the fifth consecutive year the Utilities Commission has won this award.



North Carolina Division of Water Resources awarded the Water Treatment Plant:

- North Carolina Area Wide Optimization Program Award for surpassing federal and state
 drinking water standards in 2020. This marks the fifth year in a row that the WTP has
 received the State award. The NC Division of Water Resources has included the Utilities
 Commission among the 55 out of 149 water treatment plants in the State honored for
 surpassing federal and state drinking water standards in 2019. The award recognition is a
 state effort to enhance the performance of existing surface water treatment facilities.
- Partnership for Safe Water Directors Award This is a program developed by the
 Environmental Protection Agency and American Water Works Association to guide water
 suppliers towards improving water quality by optimizing system operations. It is similar in
 nature to AWOP, but goes a step further with a four-phased approach and a peer review, with
 Phase IV being the highest level of achievement. The Utilities Commission was the only award
 recipient from North Carolina this year and the eighth water treatment plant from the State to
 ever receive this prestigious award.



Ten Largest Customers | Current Year and Nine Years Ago

ELECTRIC FUND		Fiscal	l Year 2021	Fiscal Year 2012		
CUSTOMER	PRODUCT/SERVICE	AMOUNT BILLED	% OF TOTAL REVENUE	AMOUNT BILLED	% OF TOTAL REVENUE	
Patheon Manufacturing Services LLC ¹	Pharmaceuticals	\$ 5,211,576	3.03%	\$ 7,132,498	3.87%	
DSM Dyneema, LLC	High Performance Fibers	4,103,863	2.39%	4,230,124	2.30%	
Vidant Health ²	Health Care	3,795,549	2.21%	5,251,920	2.85%	
Attends Healthcare Products	Medical Products	3,409,872	1.98%	3,244,638	1.76%	
East Carolina University	Education	3,199,614	1.86%	4,755,901	2.58%	
East Carolina University	Education	2,463,106	1.43%	3,202,908	1.74%	
East Carolina University	Education	2,409,697	1.40%	2,141,605	1.16%	
Vidant Health ²	Health Care	2,112,927	1.23%	1,571,822	0.85%	
City of Greenville	Government	1,855,256	1.08%			
Mayne Pharma Inc. ³	Pharmaceuticals	1,580,482	0.92%			
ASMO of Greenville	Motors			1,339,332	0.73%	
Hyster Yale Group⁴	Fork Lift Trucks			1,251,654	0.68%	
TOTALS		\$ 30,141,942	17.53%	\$ 34,122,402	18.52%	

WATER FUND		Fiscal	l Year 2021	Fiscal Year 2012		
CUSTOMER	PRODUCT/SERVICE	AMOUNT BILLED	% OF TOTAL REVENUE	AMOUNT BILLED	% OF TOTAL REVENUE	
Town of Farmville	Government	\$ 986,063	4.28%	\$ 397,922	2.54%	
Patheon Manufacturing Services LLC ¹	Pharmaceuticals	822,898	3.57%	551,482	3.51%	
Town of Winterville	Government	365,992	1.59%	173,462	1.11%	
Vidant Health ²	Health Care	269,432	1.17%	238,719	1.52%	
DSM Dyneema, LLC	High Performance Fibers	191,638	0.83%	100,245	0.64%	
Vidant Health ²	Health Care	184,070	0.80%	65,689	0.42%	
Fuji Silysia Chemical USA, LTD	Silica Gel	183,195	0.80%	66,928	0.43%	
Vidant Health ²	Health Care	161,323	0.70%	63,274	0.40%	
Mayne Pharma Inc. ³	Pharmaceuticals	101,328	0.44%			
Stokes Regional Water Corporation	WaterUtility	83,191	0.36%			
East Carolina University	Education			86,979	0.55%	
Greenville Housing Authority	Apartments			53,269	0.34%	
TOTALS		\$ 3,349,130	14.54%	\$ 1,797,969	11.46%	



SEWER FUND	Fisca	l Year 2021	Fiscal Year 2012		
CUSTOMER	PRODUCT/SERVICE	AMOUNT BILLED	% OF TOTAL REVENUE	AMOUNT BILLED	% OF TOTAL REVENUE
Patheon Manufacturing Services LLC ¹	Pharmaceuticals	\$ 843,225	3.53%	\$ 771,664	4.51%
Town of Bethel	Government	693,686	2.90%	478,695	2.80%
DSM Dyneema, LLC	High Performance Fibers	539,968	2.26%	240,978	1.41%
Vidant Health ²	Health Care	412,141	1.72%	405,662	2.37%
Fuji Silysia Chemical USA, LTD	Silica Gel	296,282	1.24%	119,700	0.70%
Vidant Health ²	Health Care	280,559	1.17%	107,473	0.63%
Vidant Health ²	Health Care	246,786	1.03%	107,438	0.63%
Mayne Pharma Inc ⁻³	Pharmaceuticals	154,194	0.65%		
East Carolina University	Education	96,807	0.40%	147,712	0.86%
Greenville Housing Authority	Apartments	93,259	0.39%	53,663	0.31%
Town of Grimesland	Government			68,257	0.40%
TOTALS		\$ 3,656,907	15.29%	\$ 2,501,242	14.62%

GAS FUND		Fisca	Year 2021	Fisca	l Year 2012
CUSTOMER	PRODUCT/SERVICE	AMOUNT BILLED	% OF TOTAL REVENUE	AMOUNT BILLED	% OF TOTAL REVENUE
Patheon Manufacturing Services LLC ¹	Pharmaceuticals	\$3,095,222	9.45%	\$ 3,569,113	11.78%
East Carolina University	Education	2,040,890	6.23%	3,213,749	10.60%
Vidant Health ²	Health Care	1,504,468	4.59%	1,614,906	5.33%
Vidant Health ²	Health Care	969,726	2.96%	592,448	1.95%
Mayne Pharma Inc. ³	Pharmaceuticals	948,895	2.90%	404,957	1.34%
DSM Dyneema, LLC	High Performance Fibers	822,155	2.51%	1,039,454	3.43%
East Carolina University	Education	700,902	2.14%	1,123,580	3.71%
Fuji Silysia Chemical USA, LTD	Silica Gel	587,045	1.79%	448,585	1.48%
Hyster Yale Group⁴	Fork Lift Trucks	239,952	1.65%		
Metallix Inc.	Metal Recycling	396,153	1.21%		
DSM Dyneema, LLC	High Performance Fibers			781,798	2.58%
Greenville Paving & Contracting, Inc.	Highway & Street Paving			398,848	1.32%
TOTALS		\$ 11,305,408	35.43%	\$ 13,187,438	43.52%

¹Formerly DSM Pharmaceuticals, Inc. ²Formerly Pitt County Memorial Hospital

³ Formerly Metrics, Inc ⁴ Formerly NACCO Materials Handling

Financials

The Commission provides electric, water, wastewater, and natural gas utility service to the City of Greenville and approximately 75% of Pitt County. Each fund is managed independently and provides a rate structure that allows each fund to be financially self-supporting.



The Electric fund, the largest fund among Greenville Utilities four funds, generated revenues in excess of \$175 million dollars in fiscal year 2021. The fund provides electricity to more than 71,000 customer connections traveling across 3,077 miles of lines and distributed through 24 substations.



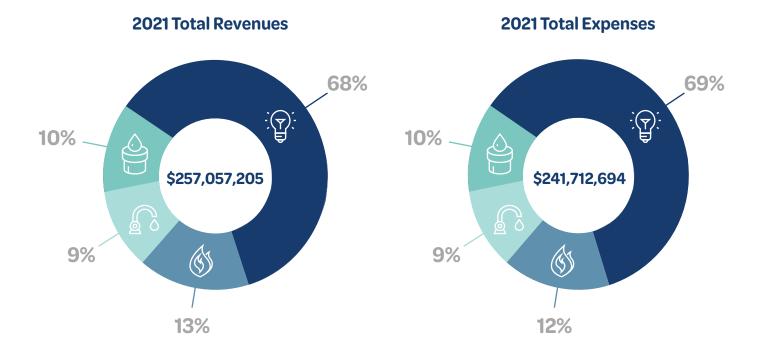
The Water fund provides clean drinking water to more than 37,800 customers through a distribution system of approximately 639 miles. The Tar River is the primary source of fresh water providing approximately 97% of the fresh water needed with additional water provided by deep wells. The utility operates one water treatment facility that can treat 22.5 million gallons per day. The Water Fund, the smallest of GUC's funds, generated revenues of more than \$23 million during the year.



The Sewer fund generated revenues during the year greater than \$24 million dollars while providing service to more than 31,350 customers over 489 miles of collection lines and mains. The Wastewater Treatment plant has the capacity to treat more than 17.5 million gallons per day.



The Gas fund, the second largest fund measured by revenue size, provided service to over 24,160 customers during the year over more than 1,200 miles of lines. The fund generated more than \$33 million in revenues. The fund operates a liquefied natural gas storage facility to provide additional capacity for serving customers during periods of very cold weather.



Total Operating Revenues Vs. Total Operating Expenses



The primary component of lower revenues and expenses is due to the re-structuring of the electric power supply agreement. The Commission is a member of a group of 32 cities with electric utilities that collectively control generating assets in power plants owned by Duke Energy Progress. During 2015, the group of cities, known as NCEMPA, sold the rights to the generating assets to Duke Energy and entered into a new wholesale power agreement which resulted in lower costs for purchased electricity. The Commission reduced its retail electric power rates by approximately 11% and the corresponding purchase power commodity costs, the largest single expense of more than \$150 million in the previous year, was reduced.

As part of the new power agreement the Commission was able to lower retail electric rates, increase the margins between the cost of electricity purchased and the amount charged for that same electricity, reduce the cost of purchasing electricity for resale and establish a rate stabilization fund to provide a level of protection for rate payers from future rate increases. The rate stabilization fund will accumulate dollars from current year's earnings and use those dollars to support revenues in future years if electric rates rise higher than expected. This will allow a portion of any future rate increases to be absorbed by the Commission and not passed onto customers.

Credit Ratings

Excellent credit ratings provide an assessment of an organization's credit worthiness, make it easier to find financing, and result in lower interest rates. The Commission's ratings reflect a stable service area anchored by institutional presence, independent rate setting authority and regular rate increases that help drive sound financial operations, and moderate system leverage.



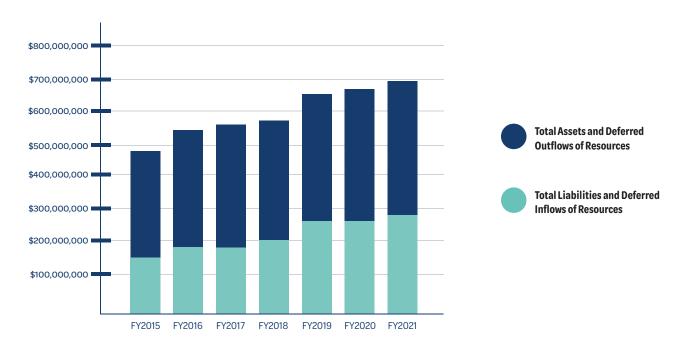
(with a stable outlook)





GUC's Net Position

GUC ended the 2021 fiscal year in excellent financial condition. Revenues exceeded expenses and total net position was \$417,526,844. The primary sources of revenues are rates and charges billed to customers for electric, water, wastewater, and natural gas utility services. The total rates and charges for the year were \$254,249,501. That is 2.4% higher than last year's total of \$248,349,547. Operating expenses for the year totaled \$241,712,694 compared to \$235,068,322 for the previous year.



NET POSITION	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Total Assets and Deferred Outflows of Resources	\$487,983,671	\$547,473,938	\$559,550,015	\$575,845,678	\$657,809,058	\$672,166,263	\$696,299,677
Total Liabilities and Deferred Inflows of Resources	\$146,313,177	\$180,952,058	\$180,623,948	\$200,749,650	\$263,352,992	\$263,235,050	\$278,772,833
TOTAL NET POSITION	\$341,670,494	\$366,521,880	\$378,926,067	\$375,096,028	\$394,456,066	\$408,931,213	\$417,526,844

Due Date: 11/16/21

O Cubic Feet

UNDERSTANDING YOUR BILL

Meter No.



As a community-owned, not-for-profit utility, our priorities are different from private, investor-owned utilities. We concentrate on maintaining a highly-reliable system and providing top quality service to our customers right here at home.

Bill Date: 10/27/21 **Account Number:**

Usage Period Current Reading Prior Reading Mult. Usage

Previous Balance: \$152.02 Payments Received: \$152.02CR Balance Forward: \$0.00 **Total Current Charges:** \$141.28 **Total Amount Due:** \$141.28

Route: Cycle:

Account Name: Service Address: Service Type

KWH: Kilowatt Hours

Electric Charges \$65.15 NC Electric Sales Tax \$3.86 Please note your account is on Automatic BTP Credit \$10.00CR Draft. The due date indicates the date your Gas Residential Charges \$17.24	Gas G21904 Wy9579 09/23/21 - 10/26/21 5288 5286 1 2 C C Water Wy9579 09/23/21 - 10/26/21 338 336 1 2 C C C C C C C C C C C C C C C C C C	dervice Type	Meter 140.	US	age i ellou	ourient iteaunig	i iioi iteauiiig	Mult. O	sage com
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	Service in the billing period. Service Period DOS Elect. Avg per Day Water Avg per Day Gas Avg per Day Current Month 33 14.21 0.06 0.06		includes the Cit	ty of	Total	Current Charges			\$141.28
				DOS	Elect	Avg per Day W	ater Avg per Day	Gas Avg	per Day
	Same Month Last Year					14.21	0.06	0.0	06

PLEASE MAIL BOTTOM PORTION WITH PAYMENT. BRING ENTIRE BILL IF PAYING IN PERSON.



GREENVILLE NC 27835-1847

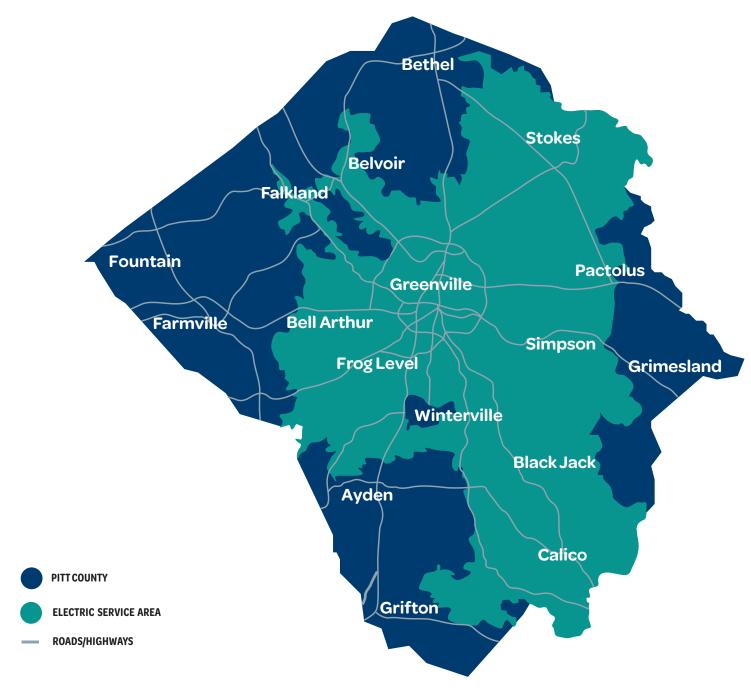
Account Number Bill Date 10/27/21 Due Date 11/16/21 Service Address **Total Amount Due** \$141.28 **Total Amount Paid**

Please note your account is on Automatic Draft. The due date indicates the date your bank account will be drafted.

Street Address City, ST Zip

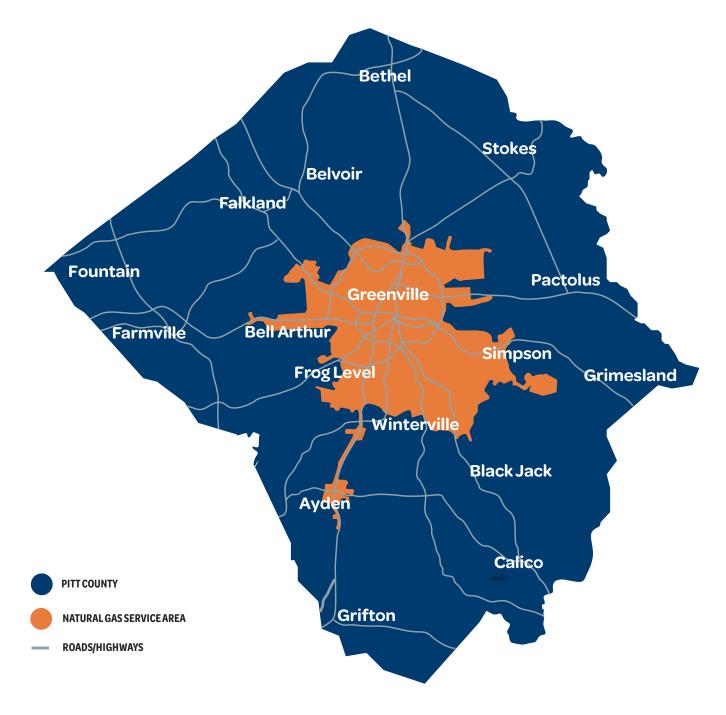
1/2



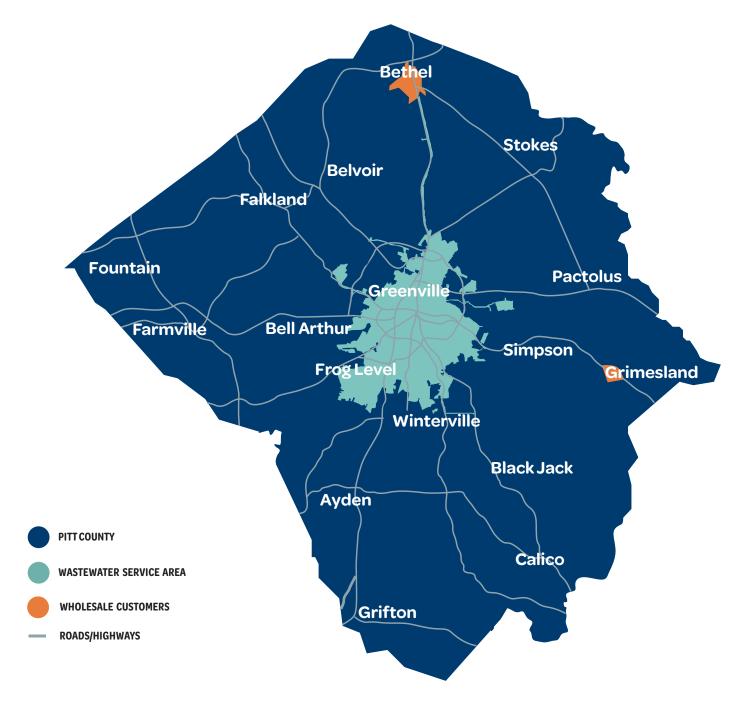


Popular Annual Financial Report | Areas Served/Contact Us

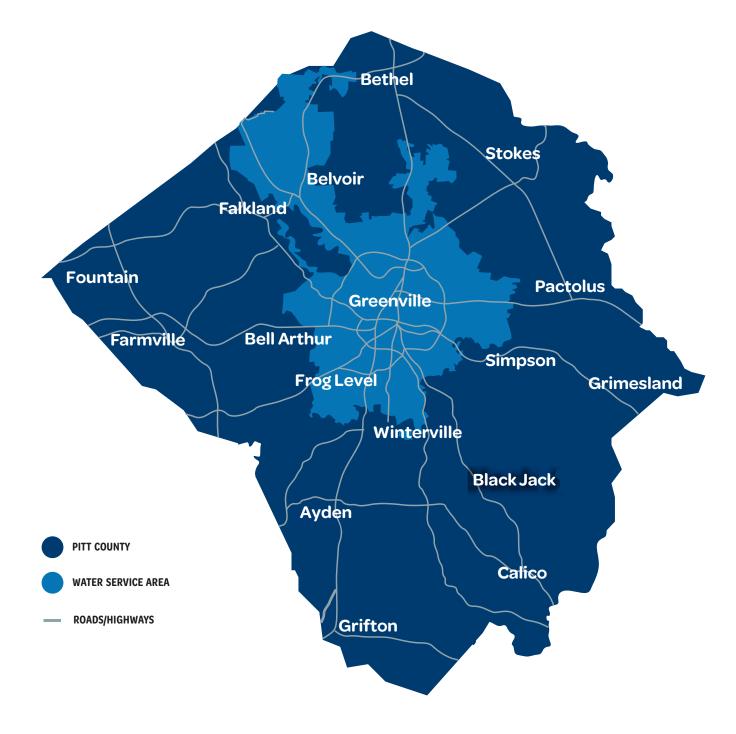














Thank you for being a valued
Greenville Utilities Commission
customer! We look forward
to continuing our service and
dedication to you.

CONTACT US

Main Office

401 S. Greene St. Greenville, NC 27834

Monday - Friday 8:00 am - 5:00 pm

Express Office

509 SE Greenville Blvd. Greenville, NC 27834

Office Hours: Monday - Friday 8:00 am - 5:00 pm GUC Alert (Emergency Hotline) (855) 767-2482

To get in touch with us directly: visit GUC.com or call (252) 752-7166



Office of the General Manager/CEO

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Office of the Chief Financial Officer

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