ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
DECEMBER 19, 2022
4:00 PM

AGENDA

CALL TO ORDER:

ACTION ON MINUTES:

1. Approve Minutes from 11/21/2022 Water and Sewer Commission Meeting

REPORTS:

1. Financial Reports and ANRC Grant Update - J. Lattin

NEW BUSINESS:

1. Motion to Approve 2023 COLA - B. Dobler
2. Motion to Approve Change Order on Construction of Arkansas St North - B. Sartain
3. Motion to Approve Policy for Privatization of Existing Lift Stations - B. Sartain
4. Resolution to Waive Competitive Bids for Ductile Iron Pipe Material - B. Sartain
5. Resolution to Approve the use of Electronic Bidding Service - B. Sartain

ADJOURN:

Rogers Waterworks and Sewer Commission
November 12, 2022
Minutes

The Rogers Waterworks and Sewer Commission held its regularly scheduled meeting at 4:00 PM Monday, November 12, 2022, in the Rogers Administration Building located at 601 S 2nd Street. Present were Commissioners Roger Surly, Travis Greene, Kathy McClure and Peter Farmer. Rogers Water Utilities staff present were Jennifer Lattin, Dana Daniel, Brian Sartain, Chene Bailey, Aaron Short, Johnny Lunsford, David Staib, Brent Dobler, Jerry Roegner and Debbie Putman. Also in attendance was Robert Frazier, Jason Cocklin with Freese & Nichols and John Evans from Landmark CPA's.

Chairman Watkins was not able to attend due to sickness. Kathy McClure assumed the duties of Chairperson in his absence. McClure called the meeting to order at 4:00PM. Commissioner Farmer made a motion, seconded by Roger Surly to approve the minutes from the November 21st meeting as submitted. All in favor, motion carried.

The RWU annual audit reviews for year ending June 30, 2022 were then presented by John Evans with Landmark CPA's. There are two audit reports to present, one is the"Financial Statement Audit", and the other is "Accordance with Government Auditing Standards". Landmark's opinion on the financial statements is that they were fairly presented in all respects and the financial statements received a clean, unmodified report. John was pleased to report that no findings were found related to internal controls or compliance with regard to "Accordance with Government Auditing Standards". A motion was made by Commissioner Farmer to approve the annual audit report, seconded by Commissioner Surly. All in favor, motion carried.

Commissioner McClure then recognized Jennifer Lattin. She informed that RWU was still slightly behind due to software issues, but would send to each Commissioner when absolutely complete. Billed revenue in water was up 6.2%, consumption was down very slightly. For the month of September the Water department had a profit of $590,000. Impact and access fees were down slightly. Billed revenue in Sewer was up 3.2% from last September with a profit of $572,000. We are seeing billed revenue go up, and accounts receivables are down slightly. Access and impact fees have decreased somewhat but she had checked with Stephen Ponder in engineering and he feels that these will pick up over the remainder of the year based on projects in the pipeline. $45.5M in total reserves. The front office is actively recruiting a new CSR.

Commissioner McClure then recognized Brian Sartain to present the Engineering Reports. Brian stated that RWU had had a busy month or two, but has caught up with some of the backlog that existed. He pointed out that there were not many single family subdivision projects, but we were seeing quite a few multi-family projects. There were a total of 84 plan reviews over the last two months. Commissioner Greene asked if we had had to utilize our contract with Crafton Tull for any in-house reviews, Brian stated that we had needed only one review assist from them. He then showed a graph for the last five years of plan review showing a trendline that has plateaued and may be showing signs of a downward trend. Only time will tell if that trend continues. He then went over several project's status and mentioned that Centennial Park would be substantially less than original bid due to his efforts to value engineer the project. He also gave a status report on the Solids Handling project indicating that the CMAR contract must include certain language due to the State SRF funds being utilized. We are awaiting and will be able to finalize the contract as soon as we receive that language. The next two projects to go out for bid will be the Pinnacle Sewer and the 2021 Waterline Improvements.

The Walnut street widening will be pushed to June at this time due to material supply issues with other utilities that must relocate prior to construction. Brian recognized Aaron for his help and leadership with the CityWorks implementation. Commissioner Farmer asked when the go-live date was, and Brian responded late January 2022. Commissioner McClure asked if we were still seeing material supply issues and Brian responded that contractors may not be receiving the entire loads at the site at the same time, they are receiving loads of material timely enough to continue construction.

Commissioner McClure then recognized Johnny Lunsford for the operations reports. He stated that RWU received a new CCTV and the employees really enjoy using this equipment. The field reported 82 work orders on the water side last month and are already at 87 work orders this month. This may be due to the increased availability of items that had been experiencing supply chain issues. He also gave an update on the CityWorks implementation and that he was almost done with all required items to be able to go live in February with this portion of CityWorks.

Commissioner McClure then recognized David Staib from the Pollution Control Facility. David informed the Commission that the plant was doing very well and had met all requirements. Paul and Amber monitored four different industries over this period and we had billed around $12,000 in surcharges this month. He mentioned that they were working with Bekaert on their new pretreatment system. Amber continues to enforce our FOG program. Our third biosolids carrier is now picking up loads from the plant. Four personnel took their Cl 3 Wastewater licensing tests and 3 passed. We did have an aerator go down, but due to the low flows experienced during this time of the year, it did not affect the plant. The new tractor is on site now and David thanked the Commission for that. A new Solids Handling Supervisor position has been advertised to be filled and begin by Jan 1 2023. The plant treated 163 million gallons of wastewater during the month. The plant received 4.7 inches of rain over 7 events. Small events and already dry, no noticeable affect.   Greene asked where we send bad electric motors and David replied we take them to JCI, which is a local company with offices in Ft Smith and Springdale.

Commissioner McClure then introduced Brent Dobler who informed them of our status of ANRC grant applications. He stated that we had put in applications in sewer for $5M, and that we felt pretty good about those.   We also put in applications for water projects. He stated that he thought that these grants were built for utilities that already had projects in process. Surly asked what the time frame was to complete the projects. Dobler replied three years.

Dobler went on to present Resolution 22-31 which clarifies the demarcation points on the sewer line. Added definitions of Building Sewer, Main Sewer, and Private Sewer Disposal Stations.   In section 54-233 we specifically call out Unlawful Inflow Connections and added appropriate definitions and remedies. He stated that our intention is to have a voluntary program, but without a good rule in place, we don't think we would get the participation we need. Farmer made a motion, seconded by Surly. All in favor, Resolution passed.

Commissioner McClure then recognized Jennifer Lattin to present Resolution 22-32 Printing and Mailing Services. We received two bids. One from Level One and DFI (Dataforms). An internal committee reviewed using a scoring matrix. Ultimately, with cost being one of the main drivers, the top score went to Level One. We send out approximately 28,500 bills per month.   Level One, our current provider scored the highest due to the price component. The difference was $25,000 per year between the two firms. Jennifer mentioned that DFI had really helped us out in a crunch and we had no issues with them other than the dollar amount.   Commissioner Greene made a motion, Surly seconded. All in favor, Resolution passed.

Commissioner McClure recognized Johnny Lunsford to present Resolution 22-33 Approving Repair of Vaccon Truck without Solictiing Bids and other purposes. Waiving Competitive Bidding for Vaccon Repair. One of our pieces of equipment needed a new motor. We had already invested in a new pony motor as well as a new blower. The repair of the existing motor was estimated at $25,000, a new motor would be $35,000. We elected to go with the new motor. While the equipment was in the shop being repaired, a few other items were needed and this raised the price to $42,837.98 which is beyond the Superintendent's authorized amount. Commissioner Surly made the motion to approve, Commissioner Greene seconded. All in favor, Resolution passed.

Commissioner McClure recognized Brian Sartain to introduce a motion to approve a facilities expansion contract for Meadowbrook Phase 1. This is to facilitate the removal of two existing lift stations. We are asking for the difference between 8" and the upsized 12" sewer required for RWU. Originally RWU was looking at spending over $1M for over 3,000lf of sewer to complete this project. By working with developers already installing sewer line, and simply paying the costs associated with upsizing the sewer pipe, RWU will only pay $78,510 in participation. Greene made a motion, Farmer seconded. All in favor, motion carried. Robert Frazier then requested that the Commission also make a motion to reflect that RWU has the authority to negotiate the final form and content of the contract. Greene made a motion, Surly seconded. All in favor, motion passed. Farmer asked if the plans were approved, Brian said yes. Greene asked what was involved with decommissioning a lift station. Brian stated that prior administration had planned on this eventually happening. No one thought it would take this long. This sewage will now ultimately flow to the Garrett Road lift station and should help that station by running the pumps more often as it was designed to do.

Brian then presented a motion to approve a Professional Engineering Services proposal for the RPCF Capacity Improvement Project with Freese & Nichols Engineering for $808,301.00 for all phases of the preliminary report and conceptual design. He provided a brief recap of the wastewater master plan showing the modifications required across the plant. The draft report showed how we could break up this large project ($100M) into phases. In this proposal, these improvements will be taken into account, but this proposal will also take the master plan to the next step. The consensus is that we must have highly accurate data to better design any new plant improvements. This better data will result in a more cost effective design and will prevent us from over or under designing these massive improvements. This design will be over a two year time frame. Commissioner Surly made a motion, Commissioner Farmer seconded. All in favor, motion approved.

Chair McClure adjourned the meeting at 4:57 pm.

November 23,2022\

To: The Rogers Water and Sewer Commission

From: Jennifer Lattin, Controller

Re: October 2022 Financial Information

Water Department

- Billed revenue for the month of October 2022 is up 33.68% from October 2021.
- Water consumption is up 26.35% from August 2021.
- The Water Department reported a profit of $750,000 for October 2022. A profit of $442,000 was reported for October 2021.
  - Revenues increased $388,000; billed consumption increased $491,000,interest income increased $$15,000, penalties and service charges decreased $44,000, access & impact fees decreased, $58,000 and other revenues decreased $16,000.
  - Expenses increased $80,000; water purchases being $30,000 of the increase.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $228,000. This compares to year-to-date access and impact fee revenue of $388,000 in FY 22 and $409,000 in FY 21.
- Year to date profit is more than the prior year and ahead of budget.

Sewer Department

- Billed revenue for the month of October 2022 is up 24.66% from October 2021.
- Sewer consumption is up 27.38% from October 2021.
- The Sewer Department reported a profit of $600,000 for October 2022. A profit of $401,000 was reported for October 2021.
  - Revenues increased $208,000; Billed consumption increased $328,000, interest income increased $17,000, penalties decreased $14,000, access & impact fees decreased $120,000, and other revenues $3,000.
  - Expenses decreased ($9,000).
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $380,000. This compares to year-to-date access and impact fee revenue of $681,000 in FY 22 and $855,000 in FY 21.
- Year to date profit is more than the prior year and ahead of budget.

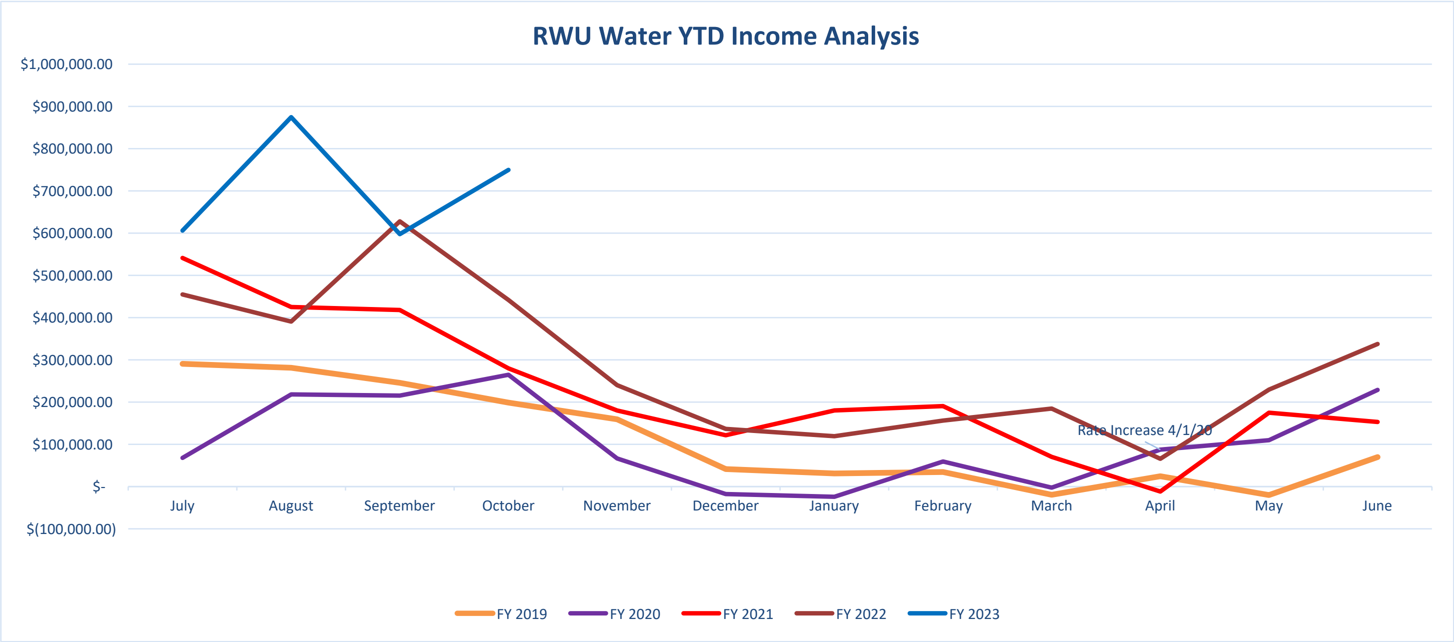
Other Financial Reporting Items

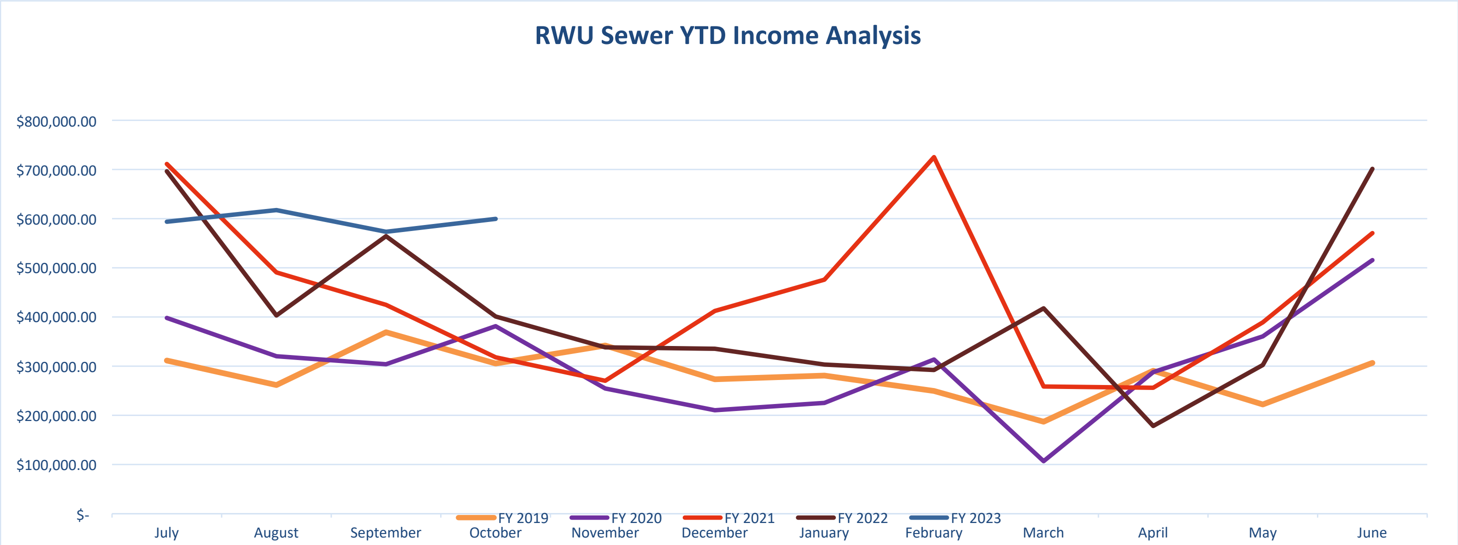
- Total restricted and unrestricted funds are $45.7 million for October 2022. This is an overall increase of $1.8 million from October 2021.
    - Water funds decreased by approximately $795,000 and Sewer funds increased by $2.6 million.
    - $8.1 million of the $45.7 million total funds is restricted for specific use such as debt service, meter deposits, access and impact fees, and depreciation.

Rogers Water Utilities
Monthly Income (Loss) comparisions

WATER	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
July	$ 290,624.33	$ 67,942.45	$ 541,237.37	$ 454,860.39	$ 606,058.75		
August	$ 281,270.03	$ 218,202.22	$ 425,096.75	$ 390,617.95	$ 874,535.33		
September	$ 245,594.35	$ 215,407.80	$ 418,050.13	$ 627,942.89	$ 597,646.67		
October	$ 198,756.49	$ 264,699.00	$ 279,870.37	$ 441,784.79	$ 749,716.53		
November	$ 159,271.94	$ 66,632.11	$ 180,158.06	$ 240,127.46			
December	$ 41,435.70	$ (17,714.79)	$ 121,537.90	$ 136,549.32			
January	$ 31,081.88	$ (24,131.21)	$ 180,239.50	$ 119,263.06			
February	$ 34,474.80	$ 59,398.57	$ 190,514.70	$ 156,254.78			
March	$ (19,411.36)	$ (2,521.91)	$ 70,327.68	$ 184,685.89			
April	$ 24,500.39	$ 87,454.59	$ (11,743.18)	$ 65,761.31			
May	$ (20,066.58)	$ 109,845.99	$ 174,894.19	$ 229,534.70			
June	$ 69,833.07	$ 228,880.37	$ 153,001.57	$ 337,611.80			
YTD Income (Loss)	**$ 1,337,365.04**	**$ 1,274,095.19**	**$ 2,723,185.04**	**$ 3,384,994.34**	**$ 2,827,957.28**	$ 912,751.26	Change From Same Period Last Year
Income (Loss) Before APERS Pension Adjustment	$ 1,337,365.04	$ 1,274,095.19	$ 2,723,185.04	$ 3,384,994.34	$ 2,827,957.28		
APERS Pension Adjustment	*$ (98,788.44)*	*$ (140,186.49)*	*$ (180,687.98)*	*$ 260,620.21*	*$ -*		
Income per Audited Financial Stmts	$ 1,238,576.60	$ 1,133,908.70	$ 2,542,497.06	$ 3,645,614.55	$ 2,827,957.28		
Annual Budget	**$ 1,185,000.00**	**$ 840,000.00**	**$ 1,390,000.00**	**$ 2,675,000.00**	**$ 3,415,000.00**		

SEWER	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
July	$ 311,400.74	$ 398,073.34	$ 711,184.94	$ 696,353.90	$ 593,693.29		
August	$ 261,571.66	$ 320,157.10	$ 490,628.78	$ 403,049.30	$ 617,369.21		
September	$ 368,965.92	$ 303,886.14	$ 424,686.61	$ 564,331.31	$ 573,278.83		
October	$ 305,380.22	$ 381,315.31	$ 318,029.39	$ 401,011.64	$ 599,511.85		
November	$ 341,929.24	$ 254,557.18	$ 270,245.00	$ 338,228.02			
December	$ 273,317.22	$ 210,337.78	$ 412,230.13	$ 335,382.96			
January	$ 280,808.92	$ 225,259.50	$ 475,875.60	$ 303,246.65			
February	$ 249,518.51	$ 313,533.41	$ 725,106.18	$ 292,158.17			
March	$ 186,994.97	$ 106,724.51	$ 258,586.89	$ 417,621.45			
April	$ 290,639.28	$ 287,897.69	$ 256,048.98	$ 178,311.71			
May	$ 222,095.65	$ 360,527.55	$ 389,060.34	$ 302,311.30			
June	$ 306,611.99	$ 515,655.80	$ 570,612.24	$ 701,261.24			
YTD Income (Loss)	**$ 3,399,234.32**	**$ 3,677,925.31**	**$ 5,302,295.08**	**$ 4,933,267.65**	**$ 2,383,853.18**	$ 319,107.03	Change From Same Period Last Year
FY Income (Loss) Before APERS Pension Adjustment	$ 3,399,234.32	$ 3,677,925.31	$ 5,302,295.08	$ 4,933,267.65	$ 2,383,853.18		
APERS Pension Adjustment	*$ (166,877.96)*	*$ (249,434.81)*	*$ (289,911.50)*	*$ 426,833.24*	*$ -*		
Income per Audited Financial Stmts	$ 3,232,356.36	$ 3,428,490.50	$ 5,012,383.58	$ 5,360,100.89	$ 2,383,853.18		
Annual Budget	**$ 2,865,000.00**	**$ 2,470,000.00**	**$ 3,025,000.00**	**$ 3,960,000.00**	**$ 4,620,000.00**		


RWU Water YTD Income Analysis
$1,000,000.00
$900,000.00
$800,000.00
$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
$(100,000.00)
July
August
September
October
November
December
January
February
March
April
May
June
Rate Increase 4/1/20
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023


RWU Sewer YTD Income Analysis
$800,000.00
$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
$100,000.00
$-
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023
July
August
September
October
November
December
January
February
March
April
May
June

WATER CASH RECEIPTS
OCTOBER 2022

CASH RECEIPTS	$1,626,434.97
ACCTS RECEIVABLE OTHER	$0.00
METER DEPOSITS	$7,650.00
SERVICE CHARGES	$10,296.88
UNAPPLIED CREDIT	$143,247.76
MISCELLANEOUS	$14,128.70
TRASH	$389,344.54
DEPRECIATION	$81,470.95
TOTAL	$2,272,573.80

REVENUE BILLED OCTOBER 2021		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$776,647.67	27,174	150,824,615
RESIDENTIAL IRRIG	$311,161.04	4,244	67,686,200
COMMERCIAL	$569,357.18	2,988	129,661,300
INDUSTRIAL	$132,342.49	51	46,524,300
HYDRANTS	$1,195.00		
FIRE LINES	$10,640.00	34,457	394,696,415
PENALTY	$1,431.10		
SERVICE CHARGE	$7,380.00		
NEW CUSTOMER FEES	$0.00		
TOTAL	$1,810,154.48		

REVENUE BILLED OCTOBER 2021			
RESIDENTIAL	$605,073.88	26,745	127,004,400
RESIDENTIAL IRRIG	$198,564.17	4,702	46,758,300
COMMERCIAL	$388,511.82	3,060	94,842,800
INDUSTRIAL	$132,342.49	46	43,782,400
HYDRANTS	$1,195.00		
FIRE LINES	$10,220.00	34,553	312,387,900
PENALTY	$11,803.28		
SERVICE CHARGE	$6,312.69		
NEW CUSTOMER FEES	$25.00		
TOTAL	$1,354,048.33		

INCREASE (DECREASE)	$456,106.15	-96	82,308,515
CHANGE FROM 2021	33.68%	-0.28%	26.35%

PURCHASE FROM BEAVER WATER DISTRICT		
OCTOBER, 2022	$ 496,308.02	339,937,000
OCTOBER, 2021	$ 466,062.81	330,541,000

SEWER CASH RECEIPTS
OCTOBER 2022

CASH RECEIPTS	$1,199,666.63
FEES	$0.00
MISCELLANEOUS	$43,812.50
ACCOUNTS RECEIVABLE OTHER	$0.00
DEPRECIATION	$51,811.63
	$1,295,290.76
O&M	$1,243,479.13
DEPRECIATION	$51,811.63
	$1,295,290.76

REVENUE BILLED OCTOBER, 2022		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$940,816.14	23,166	119,220,920
COMMERCIAL	$368,910.62	2,045	64,111,900
INDUSTRIAL	$230,626.68	39	45,447,200
PENALTY	$0.00		
OTHER CHARGES	$6,837.33		
NEW CUSTOMER FEES	$0.00	25,250	228,780,020
TOTAL	$1,547,190.77		
REVENUE BILLED OCTOBER, 2021			
RESIDENTIAL	$767,964.74	22,822	91,848,000
COMMERCIAL	$247,445.94	1,980	45,643,800
INDUSTRIAL	$201,857.60	33	42,106,800
PENALTY/SURCHARGES	$23,855.11		
NEW CUSTOMER FEES	$30.00	24,835	179,598,600
TOTAL	$1,241,153.39		

INCREASE (DECREASE)	$306,037.38	415	49,181,420
CHANGE FROM 2021	24.66%	1.67%	27.38%

Rogers Water Utilities, AR

Balance Sheet
Account Summary
As Of 10/31/2022

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	4,223,006.60	5,697,034.32	-1,474,027.72
020 - INVESTMENTS	15,179,588.45	14,529,098.72	650,489.73
030 - ACCOUNTS RECEIVABLE	3,300,242.32	2,403,744.11	896,498.21
035 - DUE FROM OTHER FUNDS	7,644,197.49	0.00	7,644,197.49
040 - OTHER CURRENT ASSETS	113,990.42	79,703.12	34,287.30
050 - RESTRICTED FUNDS	1,224,661.27	1,194,821.91	29,839.36
060 - INVENTORY	742,974.33	443,265.24	299,709.09
080 - PROPERTY PLANT & EQUIPMENT	98,177,675.15	93,640,627.44	4,537,047.71
081 - INTANGIBLE ASSETS	277,680.00	114,380.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	322,491.27	556,560.06	-234,068.79
Total ** ASSETS & DEFERRED OUTFLOWS:**	**131,206,507.30**	**118,659,234.92**	**12,547,272.38**
Total Assets:	**131,206,507.30**	**118,659,234.92**	**12,547,272.38**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	1,449,868.47	2,104,173.90	654,305.43
120 - ACCRUED LIABILITIES	18,663,124.64	19,307,458.43	644,333.79
130 - OTHER LIABILITIES	1,357,860.00	1,381,754.00	23,894.00
135 - DUE TO OTHER FUNDS	7,632,602.55	0.00	-7,632,602.55
140 - DEFERRED INFLOWS/PENSION LIABILITIES	1,521,676.42	2,016,365.42	494,689.00
Total ** LIABILITIES & DEFERRED INFLOWS **:	**30,625,132.08**	**24,809,751.75**	**-5,815,380.33**
Total Liability:	**30,625,132.08**	**24,809,751.75**	**-5,815,380.33**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	97,751,692.94	91,934,277.15	5,817,415.79
Total ** EQUITY **:	**97,751,692.94**	**91,934,277.15**	**5,817,415.79**
Total Beginning Equity:	**97,751,692.94**	**91,934,277.15**	**5,817,415.79**
Total Revenue	7,733,051.02	6,468,858.32	1,264,192.70
Total Expense	4,903,368.74	4,553,652.30	-349,716.44
Revenues Over/(Under) Expenses	**2,829,682.28**	**1,915,206.02**	**914,476.26**
Total Equity and Current Surplus (Deficit):	**100,581,375.22**	**93,849,483.17**	**6,731,892.05**
Total Liabilities, Equity and Current Surplus (Deficit):	**131,206,507.30**	**118,659,234.92**	**12,547,272.38**

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	5,860,810.15	5,330,479.26	530,330.89
020 - INVESTMENTS	18,047,469.80	16,028,907.88	2,018,561.92
030 - ACCOUNTS RECEIVABLE	2,618,487.16	1,726,882.16	891,605.00
035 - DUE FROM OTHER FUNDS	7,632,602.55	0.00	7,632,602.55
040 - OTHER CURRENT ASSETS	166,321.30	115,541.94	50,779.36
060 - INVENTORY	150,083.25	74,442.10	75,641.15
070 - RESTRICTED FUNDS	1,188,824.45	1,142,846.54	45,977.91
080 - PROPERTY PLANT & EQUIPMENT	120,386,418.34	117,620,848.18	2,765,570.16
081 - INTANGIBLE ASSETS	277,680.00	114,380.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	487,936.96	863,876.37	-375,939.41
Total ** ASSETS & DEFERRED OUTFLOWS:**	**156,816,633.96**	**143,018,204.43**	**13,798,429.53**
Total Assets:	**156,816,633.96**	**143,018,204.43**	**13,798,429.53**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	847,449.04	-35,305.87	-882,754.91
120 - ACCRUED LIABILITIES	9,770,884.07	10,869,446.06	1,098,561.99
130 - OTHER LIABILITIES	31,569.30	149,035.00	117,465.70
135 - DUE TO OTHER FUNDS	7,644,197.49	0.00	-7,644,197.49
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,419,176.88	3,221,949.53	802,772.65
Total ** LIABILITIES & DEFERRED INFLOWS **:	**20,713,276.78**	**14,205,124.72**	**-6,508,152.06**
Total Liability:	**20,713,276.78**	**14,205,124.72**	**-6,508,152.06**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	133,718,604.00	126,748,333.56	6,970,270.44
Total ** EQUITY **:	**133,718,604.00**	**126,748,333.56**	**6,970,270.44**
Total Beginning Equity:	**133,718,604.00**	**126,748,333.56**	**6,970,270.44**
Total Revenue	6,480,008.20	5,924,908.38	555,099.82
Total Expense	4,095,255.02	3,860,151.81	-235,103.21
Revenues Over/(Under) Expenses	**2,384,753.18**	**2,064,756.57**	**319,996.61**
Total Equity and Current Surplus (Deficit):	**136,103,357.18**	**128,813,090.13**	**7,290,267.05**
Total Liabilities, Equity and Current Surplus (Deficit):	**156,816,633.96**	**143,018,214.85**	**13,798,419.11**

ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
October 2022

	UNRE-STRICTED	RESTRICTED: Meter Deposits	RESTRICTED: Debt Reserve	RESTRICTED: Access/ Impact Fees	RESTRICTED: Depreci-ation	TOTAL RESTRIC-TED	GRAND TOTAL
WATER							
Petty Cash	$ 1,725					$ -	$ 1,725
Checking - O&M	123,340					-	123,340
Checking-Bank of Rogers	317,356					-	317,356
Savings-Utility Money Fund	2,022,613					-	2,022,613
Savings-Depr Money Fund					169,040	169,040	169,040
Savings-O&M Money Fund	1,080,100					-	1,080,100
Access/Impact Fees-Simmons				508,834		508,834	508,834
Investments-CD's	11,616,645	1,083,281			2,479,662	3,562,943	15,179,588
Checking-Meter Deposits		336,957				336,957	336,957
Regions Bank-2012 Bonds			483,810			483,810	483,810
Regions Bank-2016 Bonds			403,895			403,895	403,895
TOTAL WATER	15,161,779	1,420,238	887,705	508,834	2,648,702	5,465,478	20,627,256
SEWER							
Petty Cash	150					$ -	$ 150
Savings-Depr Money Fund					528,254	528,254	528,254
Savings-O&M Money Fund	4,428,613					-	4,428,613
Access/Impact Fees-Simmons				903,792		903,792	903,792
Investments-CD's	18,047,470					-	18,047,470
Regions Bank-2010 Bonds			-			-	-
Regions Bank-2016 Bonds			1,188,824			1,188,824	1,188,824
TOTAL SEWER	22,476,233	-	1,188,824	903,792	528,254	2,620,871	25,097,104
GRAND TOTAL	$ 37,638,012	$ 1,420,238	$ 2,076,529	$ 1,412,626	$ 3,176,956	$ 8,086,349	$ 45,724,361

Balance Sheet
Account Summary
As Of 10/31/2022

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER				
Assets				
**** ASSETS & DEFERRED OUTFLOWS****				
GLCategory: 010 - CASH-DEMAND DEPOSITS				
1-0100.00	PETTY CASH AND CHANGE FUNDS	1,725.00	1,725.00	0.00
1-0100.09	CHECKING-O&M ACCOUNT	123,339.53	58,315.03	65,024.50
1-0100.11	CHECKING-FNBANK OF ROGERS	317,355.83	248,685.33	68,670.50
1-0111.05	SAVINGS-UTILITY MONEY FUND	2,022,613.28	1,890,769.93	131,843.35
1-0111.08	SAVINGS-DEPR MONEY FUND	169,039.54	405,412.77	-236,373.23
1-0111.09	SAVINGS-O & M MONEY FUND	1,080,099.78	2,349,044.97	-1,268,945.19
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	508,833.64	743,081.29	-234,247.65
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**4,223,006.60**	**5,697,034.32**	**-1,474,027.72**
GLCategory: 020 - INVESTMENTS				
1-0215.00	INVESTMENT-O&M	1,020,712.63	1,018,033.66	2,678.97
1-0215.01	INVESTMENT-O&M	756,977.86	755,155.69	1,822.17
1-0215.02	INVESTMENT-O&M	1,059,219.75	1,057,184.31	2,035.44
1-0215.03	INVESTMENT-METER DEPOSITS	545,379.08	544,219.48	1,159.60
1-0215.05	INVESTMENT-METER DEPOSITS	537,902.29	536,080.67	1,821.62
1-0215.07	INVESTMENT-O&M	541,928.52	538,416.04	3,512.48
1-0215.08	INVESTMENT-DEPRECIATION	537,214.20	535,804.21	1,409.99
1-0215.10	INVESTMENT-O&M	1,062,750.09	1,056,867.26	5,882.83
1-0215.11	INVESTMENT-DEPRECIATION	539,589.22	538,734.81	854.41
1-0215.12	INVESTMENT-O&M	0.00	502,171.74	-502,171.74
1-0215.15	INVESTMENT-O&M	541,043.50	538,570.03	2,473.47
1-0215.16	INVESTMENT-DEPRECIATION	874,732.80	868,712.86	6,019.94
1-0215.17	INVESTMENT-O&M	1,071,529.80	1,068,452.75	3,077.05
1-0215.19	INVESTMENT-O&M	1,106,177.98	0.00	1,106,177.98
1-0215.21	INVESTMENT-O&M	1,053,595.02	1,046,918.60	6,676.42
1-0215.22	INVESTMENT-O&M	1,074,641.47	1,072,159.53	2,481.94
1-0215.23	INVESTMENT-DEPRECIATION	528,125.76	526,855.54	1,270.22
1-0215.24	INVESTMENT-O&M	1,102,857.17	1,100,928.72	1,928.45
1-0215.25	INVESTMENT-O&M	525,211.31	523,832.82	1,378.49
1-0215.26	INVESTMENT-O&M	700,000.00	700,000.00	0.00
	Total GLCategory 020 - INVESTMENTS:	**15,179,588.45**	**14,529,098.72**	**650,489.73**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	2,902,095.04	1,844,411.96	1,057,683.08
1-0300.01	UNAPPLIED CREDITS	-180,939.11	0.00	-180,939.11
1-0300.05	ACCTS REC-OTHER	-39,413.61	66,332.15	-105,745.76
1-0300.15	ACCTS REC-UNBILLED REVENUE	740,000.00	615,000.00	125,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-121,500.00	-122,000.00	500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**3,300,242.32**	**2,403,744.11**	**896,498.21**
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	7,644,197.49	0.00	7,644,197.49
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**7,644,197.49**	**0.00**	**7,644,197.49**
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	17,995.08	2,775.68	15,219.40
1-0400.01	PREPAID PROFESSIONAL FEES	9,084.83	5,066.68	4,018.15
1-0400.05	PREPAID-WORKMANS COMP	5,881.35	5,419.24	462.11
1-0400.10	PREPAID-INSURANCE	23,073.49	20,629.37	2,444.12
1-0400.15	PREPAID-MAINT CONTRACT	57,955.67	45,812.15	12,143.52
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**113,990.42**	**79,703.12**	**34,287.30**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	336,956.55	346,369.99	-9,413.44
1-0512.14	REGIONS BANK - DEBT - 2012	483,809.69	468,382.59	15,427.10
1-0516.14	REGIONS BANK - DEBT - 2016	403,895.03	380,069.33	23,825.70
	Total GLCategory 050 - RESTRICTED FUNDS:	**1,224,661.27**	**1,194,821.91**	**29,839.36**
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	742,974.33	443,265.24	299,709.09
	Total GLCategory 060 - INVENTORY:	**742,974.33**	**443,265.24**	**299,709.09**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	555,171.30	484,806.82	70,364.48
1-0800.01	VEHICLES	623,991.09	588,643.28	35,347.81
1-0800.02	SHOP EQUIPMENT & TOOLS	46,900.46	49,801.30	-2,900.84
1-0800.03	FIELD EQUIPMENT	838,521.23	822,359.19	16,162.04
1-0800.04	COMMUNICATION EQUIPMENT	32,401.94	29,386.54	3,015.40
1-0800.05	PUMPING EQUIPMENT	90,978.84	78,287.29	12,691.55
1-0800.08	WATER METERS	3,861,661.33	3,505,690.44	355,970.89
1-0800.09	WATER SERVICES	1,378,630.38	1,378,630.38	0.00
1-0800.10	WATER TOWERS	13,498,650.00	12,095,259.25	1,403,390.75
1-0800.11	MAIN LINE	57,175,765.09	54,177,207.91	2,998,557.18
1-0800.13	STRUCTURES & PARKING LOT	1,748,694.00	1,744,205.15	4,488.85
1-0800.14	LAND	273,619.89	273,619.89	0.00
1-0800.15	EASEMENTS	460,360.70	460,360.70	0.00
1-0800.20	CONTRIBUTED MAIN LINE	55,988,625.45	53,951,767.07	2,036,858.38
1-0800.25	CONSTRUCTION IN PROGRESS	4,512,089.12	4,125,725.58	386,363.54
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-401,135.25	-360,178.35	-40,956.90
1-0800.51	ACCM DEPR-VEHICLES	-469,808.05	-440,229.67	-29,578.38
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-46,671.40	-49,054.82	2,383.42
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-580,226.04	-552,007.99	-28,218.05
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-23,952.77	-21,527.17	-2,425.60
1-0800.55	ACCM DEPR-PUMPING EQUIP	-57,740.67	-49,754.27	-7,986.40
1-0800.58	ACCM DEPR-WATER METERS	-964,760.57	-817,522.05	-147,238.52
1-0800.59	ACCM DEPR-WATER SERVICE	-1,335,853.28	-1,317,107.83	-18,745.45
1-0800.60	ACCM DEPR-WATER TOWERS	-5,202,411.64	-4,943,951.01	-258,460.63
1-0800.61	ACCM DEPR-MAINLINE	-20,137,728.34	-19,051,788.13	-1,085,940.21
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,261,084.69	-1,198,579.69	-62,505.00
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-12,427,012.97	-11,323,422.37	-1,103,590.60
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**98,177,675.15**	**93,640,627.44**	**4,537,047.71**
GLCategory: 081 - INTANGIBLE ASSETS				
1-0810.00	SOFTWARE HOSTING ARRANGEMENTS	414,500.00	156,300.00	258,200.00
1-0810.50	ACCM AMORT-SOFTWARE HOSTING ARRAN	-136,820.00	-41,920.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**277,680.00**	**114,380.00**	**163,300.00**
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
1-0900.14	DEFERRED OUTFLOWS/PENSIONS	322,491.27	556,560.06	-234,068.79
	Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:	**322,491.27**	**556,560.06**	**-234,068.79**
	Total ** ASSETS & DEFERRED OUTFLOWS:**	**131,206,507.30**	**118,659,234.92**	**12,547,272.38**
	Total Assets:	**131,206,507.30**	**118,659,234.92**	**12,547,272.38**

Liability

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
1-1100.00	ACCOUNTS PAYABLE-TRADE	370,626.63	819,134.66	448,508.03
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLUTI	947,643.33	859,467.68	-88,175.65
1-1100.04	ACCOUNTS PAYABLE-SEWER	0.00	334,981.92	334,981.92
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	15,000.00	15,000.00	0.00
1-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	201.02	566.00	364.98
1-1100.20	FEDERAL INC TAX WITHHELD	0.00	-841.07	-841.07
1-1100.21	FICA W/HELD	0.00	-1,921.80	-1,921.80

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1100.51	SALES/USE TAX PAYABLE	116,295.58	77,335.67	-38,959.91
1-1109.01	MISC PAYROLL DEDUCTIONS	-92.69	220.63	313.32
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	194.60	230.21	35.61
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**1,449,868.47**	**2,104,173.90**	**654,305.43**
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	40,641.04	30,284.37	-10,356.67
1-1200.65	ACCRUED VAC/SICK LEAVE	316,126.83	289,647.58	-26,479.25
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	183,709.36	40,000.00	-143,709.36
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	35,006.05	66,300.00	31,293.95
1-1258.12	2012 BOND PREMIUM	16,740.94	19,132.66	2,391.72
1-1258.16	2016 BOND PREMIUM	374,192.24	401,910.20	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-338,998.91	-387,427.55	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-98,051.17	-105,314.29	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-11,241.74	-12,074.54	-832.80
1-1280.12	LONG-TERM BONDS - 2012	6,195,000.00	6,650,000.00	455,000.00
1-1280.16	LONG-TERM BONDS - 2016	11,950,000.00	12,315,000.00	365,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**18,663,124.64**	**19,307,458.43**	**644,333.79**
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,329,910.00	1,300,754.00	-29,156.00
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	25,100.00	81,000.00	55,900.00
1-1300.02	ARO DEPOSITS	2,850.00	0.00	-2,850.00
	Total GLCategory 130 - OTHER LIABILITIES:	**1,357,860.00**	**1,381,754.00**	**23,894.00**
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	7,632,602.55	0.00	-7,632,602.55
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**7,632,602.55**	**0.00**	**-7,632,602.55**
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
1-1400.00	NET PENSION LIABILITY	532,927.95	1,952,891.83	1,419,963.88
1-1400.14	DEFERRED INFLOWS/PENSIONS	988,748.47	63,473.59	-925,274.88
	Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:	**1,521,676.42**	**2,016,365.42**	**494,689.00**
	Total ** LIABILITIES & DEFERRED INFLOWS **:	**30,625,132.08**	**24,809,751.75**	**-5,815,380.33**
	Total Liability:	**30,625,132.08**	**24,809,751.75**	**-5,815,380.33**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	62,819,301.99	60,647,500.75	2,171,801.24
1-1900.05	EARNED SURPLUS	31,286,776.40	31,286,776.40	0.00
1-2000.00	FUND BALANCE	3,645,614.55	0.00	3,645,614.55
	Total GLCategory 200 - FUND BALANCE:	**97,751,692.94**	**91,934,277.15**	**5,817,415.79**
	Total ** EQUITY **:	**97,751,692.94**	**91,934,277.15**	**5,817,415.79**
	Total Beginning Equity:	**97,751,692.94**	**91,934,277.15**	**5,817,415.79**
Total Revenue		7,733,051.02	6,468,858.32	1,264,192.70
Total Expense		4,903,368.74	4,553,652.30	-349,716.44
Revenues Over/(Under) Expenses		**2,829,682.28**	**1,915,206.02**	**914,476.26**
	Total Equity and Current Surplus (Deficit):	**100,581,375.22**	**93,849,483.17**	**6,731,892.05**
	Total Liabilities, Equity and Current Surplus (Deficit):	**131,206,507.30**	**118,659,234.92**	**12,547,272.38**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER				
Assets				
**** ASSETS & DEFERRED OUTFLOWS****				
GLCategory: 010 - CASH-DEMAND DEPOSITS				
2-0100.00	PETTY CASH	150.00	150.00	0.00
2-0111.08	SAVINGS-DEPR MONEY FUND	528,254.48	372,671.16	155,583.32
2-0111.09	SAVINGS-O & M MONEY FUND	4,428,613.31	3,644,855.63	783,757.68
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	903,792.36	1,312,802.47	-409,010.11
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**5,860,810.15**	**5,330,479.26**	**530,330.89**
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	1,023,469.48	1,113,642.74	-90,173.26
2-0215.01	INVESTMENT-O&M	651,541.37	650,509.69	1,031.68
2-0215.02	INVESTMENT-O&M	1,518,061.54	1,509,978.66	8,082.88
2-0215.03	INVESTMENT-O&M	1,071,529.80	1,068,452.72	3,077.08
2-0215.04	INVESTMENT-O&M	533,317.63	531,373.27	1,944.36
2-0215.05	INVESTMENT-O&M	1,037,509.61	1,031,818.76	5,690.85
2-0215.06	INVESTMENT-O&M	1,081,165.06	1,075,367.77	5,797.29
2-0215.08	INVESTMENT-O&M	541,928.50	538,416.04	3,512.46
2-0215.09	INVESTMENT-O&M	533,000.00	531,869.37	1,130.63
2-0215.10	INVESTMENT-O&M	1,064,626.52	1,058,779.55	5,846.97
2-0215.11	INVESTMENT-O&M	1,059,219.68	1,057,184.25	2,035.43
2-0215.12	INVESTMENT-O&M	1,503,896.12	1,501,266.43	2,629.69
2-0215.16	INVESTMENT-O&M	1,031,899.04	1,029,190.70	2,708.34
2-0215.17	INVESTMENT-O&M	557,010.01	553,427.64	3,582.37
2-0215.18	INVESTMENT-O&M	1,030,546.31	1,026,979.03	3,567.28
2-0215.19	INVESTMENT-O&M	995,697.72	900,651.26	95,046.46
2-0215.23	INVESTMENT-O&M	800,000.00	850,000.00	-50,000.00
2-0215.30	INVESTMENT-O&M	1,257,020.43	0.00	1,257,020.43
2-0215.31	INVESTMENT-O&M	756,030.98	0.00	756,030.98
	Total GLCategory 020 - INVESTMENTS:	**18,047,469.80**	**16,028,907.88**	**2,018,561.92**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	2,002,785.92	1,237,507.99	765,277.93
2-0300.05	ACCTS REC-OTHER	13,701.24	-11,125.83	24,827.07
2-0300.15	ACCTS REC-UNBILLED REVENUE	745,000.00	650,000.00	95,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-143,000.00	-149,500.00	6,500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,618,487.16**	**1,726,882.16**	**891,605.00**
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	7,632,602.55	0.00	7,632,602.55
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**7,632,602.55**	**0.00**	**7,632,602.55**
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	18,462.38	2,356.83	16,105.55
2-0400.01	PREPAID PROFESSIONAL FEES	9,084.83	5,066.68	4,018.15
2-0400.05	PREPAID-WORKMANS COMP	7,917.75	8,109.26	-191.51
2-0400.10	PREPAID-INSURANCE	39,743.43	32,812.17	6,931.26
2-0400.15	PREPAID-MAINT CONTRACT	91,112.91	67,197.00	23,915.91
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**166,321.30**	**115,541.94**	**50,779.36**
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	150,083.25	74,442.10	75,641.15
	Total GLCategory 060 - INVENTORY:	**150,083.25**	**74,442.10**	**75,641.15**
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	1,188,824.45	1,142,846.54	45,977.91
	Total GLCategory 070 - RESTRICTED FUNDS:	**1,188,824.45**	**1,142,846.54**	**45,977.91**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	544,606.59	482,004.46	62,602.13
2-0800.01	VEHICLES	1,690,681.16	1,400,236.45	290,444.71
2-0800.02	SHOP EQUIPMENT & TOOLS	53,354.26	57,905.34	-4,551.08
2-0800.03	FIELD EQUIPMENT	1,606,551.63	1,369,746.60	236,805.03

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.04	COMMUNICATION EQUIPMENT	59,508.33	56,492.93	3,015.40
2-0800.08	WATER METERS	3,836,919.36	3,463,499.66	373,419.70
2-0800.12	EASEMENTS	1,141,899.28	1,141,899.28	0.00
2-0800.13	STRUCTURES & PARKING LOT	2,116,974.25	2,112,485.40	4,488.85
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	45,700,048.00	45,190,057.99	509,990.01
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	70,792,169.91	65,523,188.42	5,268,981.49
2-0800.19	SEWER REHAB.	6,348,167.83	6,329,089.39	19,078.44
2-0800.20	CONTRIBUTED SEWER SYSTEM	48,916,234.56	47,319,352.54	1,596,882.02
2-0800.25	CONSTRUCTION IN PROGRESS	3,834,487.42	4,713,992.06	-879,504.64
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-413,942.04	-383,639.06	-30,302.98
2-0800.51	ACCM DEPR-VEHICLES	-1,186,562.17	-1,095,942.35	-90,619.82
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-50,520.69	-53,121.88	2,601.19
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,075,665.09	-1,014,282.24	-61,382.85
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-53,471.51	-51,093.53	-2,377.98
2-0800.58	ACCM DEPR-WATER METERS	-952,748.09	-795,942.37	-156,805.72
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,360,238.76	-1,278,367.35	-81,871.41
2-0800.66	ACCM DEPR-SEWER SYSTEM	-19,368,863.94	-18,540,629.62	-828,234.32
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-10,812.36	-372.84
2-0800.70	ACCM DEPR-POLL. CONTROL	-29,749,111.37	-27,364,052.36	-2,385,059.01
2-0800.71	ACCM DEPR-SEWER REHAB	-1,254,881.18	-1,129,118.29	-125,762.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEM	-11,452,434.94	-10,496,541.67	-955,893.27
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**120,386,418.34**	**117,620,848.18**	**2,765,570.16**
GLCategory: 081 - INTANGIBLE ASSETS				
2-0810.00	SOFTWARE HOSTING ARRANGEMENTS	414,500.00	156,300.00	258,200.00
2-0810.50	ACCM AMORT-SOFTWARE HOSTING ARRAN	-136,820.00	-41,920.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**277,680.00**	**114,380.00**	**163,300.00**
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
2-0900.14	DEFERRED OUTFLOWS/PENSION	487,936.96	863,876.37	-375,939.41
	Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:	**487,936.96**	**863,876.37**	**-375,939.41**
	Total ** ASSETS & DEFERRED OUTFLOWS:**	**156,816,633.96**	**143,018,204.43**	**13,798,429.53**
	Total Assets:	**156,816,633.96**	**143,018,204.43**	**13,798,429.53**
Liability				
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	848,486.80	301,113.81	-547,372.99
2-1100.05	ACCOUNT PAYABLE-WATER	0.00	-334,981.92	-334,981.92
2-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	100.00	0.00	-100.00
2-1100.20	FEDERAL INC TAX WITHHELD	-584.97	-722.45	-137.48
2-1100.21	FICA W/HELD	-1,401.44	-1,675.30	-273.86
2-1109.01	MISC PAYROLL DEDUCTIONS	558.63	638.97	80.34
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	290.02	321.02	31.00
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**847,449.04**	**-35,305.87**	**-882,754.91**
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	59,210.52	44,853.81	-14,356.71
2-1200.65	ACCRUED VAC/SICK LEAVE	403,356.80	351,059.98	-52,296.82
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	183,709.39	40,000.00	-143,709.39
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	35,006.05	66,300.00	31,293.95
2-1258.16	2016 BOND PREMIUM	718,866.78	829,461.66	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	250,992.10	289,606.42	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-10,257.57	-11,835.81	-1,578.24
2-1280.16	LONG-TERM BONDS - 2016	8,130,000.00	9,260,000.00	1,130,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**9,770,884.07**	**10,869,446.06**	**1,098,561.99**
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	0.00	-189.30

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	29,780.00	149,035.00	119,255.00
2-1300.02	ARO DEPOSITS	1,600.00	0.00	-1,600.00
	Total GLCategory 130 - OTHER LIABILITIES:	**31,569.30**	**149,035.00**	**117,465.70**
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	7,644,197.49	0.00	-7,644,197.49
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**7,644,197.49**	**0.00**	**-7,644,197.49**
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
2-1400.00	NET PENSION LIABILITY	847,254.35	3,120,525.12	2,273,270.77
2-1400.14	DEFERRED INFLOWS/PENSION	1,571,922.53	101,424.41	-1,470,498.12
	Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:	**2,419,176.88**	**3,221,949.53**	**802,772.65**
	Total ** LIABILITIES & DEFERRED INFLOWS **:	**20,713,276.78**	**14,205,124.72**	**-6,508,152.06**
	Total Liability:	**20,713,276.78**	**14,205,124.72**	**-6,508,152.06**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	55,905,681.51	54,295,511.96	1,610,169.55
2-1900.05	EARNED SURPLUS	72,452,821.60	72,452,821.60	0.00
2-2000.00	FUND BALANCE	5,360,100.89	0.00	5,360,100.89
	Total GLCategory 200 - FUND BALANCE:	**133,718,604.00**	**126,748,333.56**	**6,970,270.44**
	Total ** EQUITY **:	**133,718,604.00**	**126,748,333.56**	**6,970,270.44**
	Total Beginning Equity:	**133,718,604.00**	**126,748,333.56**	**6,970,270.44**
Total Revenue		6,480,008.20	5,924,908.38	555,099.82
Total Expense		4,095,255.02	3,860,151.81	-235,103.21
Revenues Over/(Under) Expenses		**2,384,753.18**	**2,064,756.57**	**319,996.61**
	Total Equity and Current Surplus (Deficit):	**136,103,357.18**	**128,813,090.13**	**7,290,267.05**
	Total Liabilities, Equity and Current Surplus (Deficit):	**156,816,633.96**	**143,018,214.85**	**13,798,419.11**

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 10/31/2022

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER									
Revenue									
1-4440.00	RESIDENTIAL WATER	1,072,529.70	788,213.37	284,316.33	36.07%	4,383,847.88	3,449,407.59	934,440.29	27.09%
1-4450.00	COMMERCIAL WATER	567,792.92	386,379.21	181,413.71	46.95%	2,104,301.71	1,596,733.00	507,568.71	31.79%
1-4460.00	INDUSTRIAL WATER	158,127.78	132,849.71	25,278.07	19.03%	646,820.51	551,418.05	95,402.46	17.30%
1-4470.00	HYDRANTS	1,195.00	1,195.00	0.00	0.00%	4,815.00	4,750.00	65.00	1.37%
1-4470.01	FIRE LINES	10,640.00	10,220.00	420.00	4.11%	42,380.00	40,720.00	1,660.00	4.08%
1-4470.02	LABOR SALES	0.00	2,331.93	-2,331.93	-100.00%	7,762.80	36,761.93	-28,999.13	-78.88%
1-4470.03	AR DEPT OF HEALTH FEE	11,747.62	11,630.80	116.82	1.00%	47,153.43	46,487.60	665.83	1.43%
1-4470.04	LARGE TAP FEES	0.00	1,700.00	-1,700.00	-100.00%	7,150.00	8,325.00	-1,175.00	-14.11%
1-4470.05	MACHINE TIME SALES	0.00	2,151.19	-2,151.19	-100.00%	6,068.09	9,445.56	-3,377.47	-35.76%
1-4470.06	HYDRANT METER RENTALS	0.00	5,047.00	-5,047.00	-100.00%	10,339.00	18,522.00	-8,183.00	-44.18%
1-4470.07	MISC. WATER SALES	0.00	5,398.47	-5,398.47	-100.00%	20,656.65	22,517.93	-1,861.28	-8.27%
1-4471.00	SERVICE CHG. INCOME	7,380.00	40,856.01	-33,476.01	-81.94%	86,634.97	171,701.27	-85,066.30	-49.54%
1-4471.05	PENALTY	1,431.10	11,803.28	-10,372.18	-87.88%	28,901.69	39,685.25	-10,783.56	-27.17%
1-4472.00	INTEREST INCOME-INVESTMNTS	17,030.10	3,012.60	14,017.50	465.30%	44,186.11	12,050.00	32,136.11	266.69%
1-4472.01	INTEREST INCOME-BANK ACCTS	120.24	936.33	-816.09	-87.16%	2,627.12	3,654.85	-1,027.73	-28.12%
1-4472.98	INTEREST INCOME-BOND FUNDS	1,654.81	20.06	1,634.75	8,149.30%	3,743.81	53.60	3,690.21	6,884.72%
1-4475.00	RENT INCOME	1,195.00	3,417.33	-2,222.33	-65.03%	4,784.00	13,669.32	-8,885.32	-65.00%
1-4476.00	NEW CUSTOMER FEES	4,425.00	5,700.00	-1,275.00	-22.37%	21,675.00	27,645.00	-5,970.00	-21.60%
1-4476.10	ACCESS FEES	900.00	38,100.00	-37,200.00	-97.64%	73,800.00	159,000.00	-85,200.00	-53.58%
1-4476.20	IMPACT FEES	17,400.00	37,200.00	-19,800.00	-53.23%	153,800.00	229,400.00	-75,600.00	-32.96%
1-4482.00	INLAND BILLING REVENUE	5,458.00	5,394.75	63.25	1.17%	19,806.75	21,571.25	-1,764.50	-8.18%
1-4485.00	MISCELLANEOUS INCOME	4,941.76	2,818.85	2,122.91	75.31%	11,796.50	5,339.12	6,457.38	120.94%
	Revenue Total:	**1,883,969.03**	**1,496,375.89**	**387,593.14**	**25.90%**	**7,733,051.02**	**6,468,858.32**	**1,264,192.70**	**19.54%**
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	286.57	172.12	-114.45	-66.49%
1-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	43.80	32.85	75.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	811.17	30.00	-781.17	-2,603.90%	850.17	60.00	-790.17	-1,316.95%
1-555-5302	JANITORIAL EXPENSE	1,641.15	372.06	-1,269.09	-341.10%	7,093.03	5,733.64	-1,359.39	-23.71%
1-555-5305	MISCELLANEOUS	24,525.30	3,744.44	-20,780.86	-554.98%	31,357.69	7,437.85	-23,919.84	-321.60%
1-555-5350	UTILITIES	2,214.66	1,719.15	-495.51	-28.82%	9,217.14	7,243.00	-1,974.14	-27.26%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,545.60	-184.80	-1.60%	46,921.60	46,182.40	-739.20	-1.60%
1-555-5500	WATER PURCHASES	496,308.02	466,062.81	-30,245.21	-6.49%	2,377,837.40	2,168,134.11	-209,703.29	-9.67%
1-555-5580	EQUIP. MAINT. FEES	546.46	98.55	-447.91	-454.50%	1,985.84	994.20	-991.64	-99.74%

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5581	SOFTWARE MAINTENANCE FEES	20,676.61	9,770.49	-10,906.12	-111.62%	57,470.00	33,211.10	-24,258.90	-73.04%
1-555-5600	INSURANCE	1,703.97	1,441.33	-262.64	-18.22%	6,804.26	4,966.25	-1,838.01	-37.01%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	4,415.17	4,553.60	138.43	3.04%
1-555-5651	ATTORNEY RETAINER FEES	1,740.00	2,810.00	1,070.00	38.08%	9,550.00	13,405.48	3,855.48	28.76%
1-555-5701	2016 BOND INTEREST	34,445.32	35,661.98	1,216.66	3.41%	137,780.29	142,647.92	4,867.63	3.41%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-9,239.32	-9,239.32	0.00	0.00%
1-555-5703	2012 BOND INTEREST	16,748.44	17,696.35	947.91	5.36%	66,994.75	70,785.40	3,790.65	5.36%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	16,142.88	16,142.88	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-797.24	-797.24	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	2,421.04	2,421.04	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	277.60	277.60	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	245,500.00	3,019.99	1.23%	969,920.04	982,000.00	12,079.96	1.23%
1-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,500.00	0.00	0.00%	10,000.00	10,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	4,420.00	4,420.00	0.00	0.00%
1-555-5850	BAD DEBTS	2,628.98	8,348.89	5,719.91	68.51%	9,992.16	14,748.03	4,755.87	32.25%
	Department 555 - GENERAL EXPENSES Total:	**865,142.33**	**811,627.17**	**-53,515.16**	**-6.59%**	**3,761,712.02**	**3,525,543.86**	**-236,168.16**	**-6.70%**
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	27,496.17	25,990.37	-1,505.80	-5.79%	118,892.38	106,765.70	-12,126.68	-11.36%
1-560-5102	CAPITALIZED COSTS	-19,607.87	-12,600.00	7,007.87	55.62%	-77,673.75	-53,987.50	23,686.25	43.87%
1-560-5104	PERS-ENGINEERING	4,029.95	5,447.54	1,417.59	26.02%	18,621.27	17,062.98	-1,558.29	-9.13%
1-560-5105	HEALTH INSURANCE	5,117.36	5,004.53	-112.83	-2.25%	20,475.79	20,584.09	108.30	0.53%
1-560-5106	LIFE INSURANCE	108.12	112.28	4.16	3.71%	418.44	440.93	22.49	5.10%
1-560-5107	DISABILITY INSURANCE	33.62	33.92	0.30	0.88%	128.95	133.31	4.36	3.27%
1-560-5111	FICA	1,925.82	2,645.10	719.28	27.19%	8,943.03	8,250.09	-692.94	-8.40%
1-560-5251	TRAVEL EXPENSE	465.22	0.00	-465.22	0.00%	1,054.97	0.00	-1,054.97	0.00%
1-560-5252	TRAINING EXPENSE	125.00	0.00	-125.00	0.00%	125.00	137.50	12.50	9.09%
1-560-5305	MISCELLANEOUS	0.00	75.00	75.00	100.00%	0.00	150.00	150.00	100.00%
1-560-5306	SUPPLIES	138.90	362.38	223.48	61.67%	2,933.09	1,063.13	-1,869.96	-175.89%
1-560-5307	OUTSIDE SERVICES	443.14	1,022.02	578.88	56.64%	3,656.80	2,353.85	-1,302.95	-55.35%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	385.50	0.00	-385.50	0.00%
1-560-5551	VEHICLE EXPENSE	493.45	172.98	-320.47	-185.26%	2,617.61	1,695.18	-922.43	-54.41%
1-560-5581	SOFTWARE MAINTENANCE	869.04	694.39	-174.65	-25.15%	3,476.16	2,960.89	-515.27	-17.40%
1-560-5601	WORKMANS COMPENSATION	533.86	604.89	71.03	11.74%	2,135.44	2,419.56	284.12	11.74%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	27.89	19.95	-7.94	-39.80%	110.80	89.90	-20.90	-23.25%
1-560-5603	INSURANCE-VEHICLES	44.77	34.23	-10.54	-30.79%	179.08	136.92	-42.16	-30.79%
1-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	8,666.64	8,640.00	-26.64	-0.31%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-6,200.00	-2,000.00	-32.26%	-16,800.00	-18,800.00	-2,000.00	-10.64%
	Department 560 - ENGINEERING Total:	**20,211.10**	**25,579.58**	**5,368.48**	**20.99%**	**98,347.20**	**100,096.53**	**1,749.33**	**1.75%**
Department: 565 - FIELD									
1-565-5100	FIELD SALARIES	65,203.98	51,892.32	-13,311.66	-25.65%	268,497.56	202,407.85	-66,089.71	-32.65%
1-565-5102	CAPITALIZED COSTS	0.00	-1,500.00	-1,500.00	-100.00%	0.00	-3,375.00	-3,375.00	-100.00%

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-565-5104	PERS-FIELD	9,459.23	11,100.02	1,640.79	14.78%	42,234.83	31,574.96	-10,659.87	-33.76%
1-565-5105	HEALTH INSURANCE	11,111.81	11,631.01	519.20	4.46%	47,910.37	46,724.76	-1,185.61	-2.54%
1-565-5106	LIFE INSURANCE	342.39	243.26	-99.13	-40.75%	1,253.03	955.30	-297.73	-31.17%
1-565-5107	DISABILITY INSURANCE	189.37	79.15	-110.22	-139.25%	398.78	294.49	-104.29	-35.41%
1-565-5110	UNIFORMS	251.83	1,406.94	1,155.11	82.10%	816.69	2,824.43	2,007.74	71.08%
1-565-5111	FICA	4,563.65	5,330.59	766.94	14.39%	20,376.51	15,092.87	-5,283.64	-35.01%
1-565-5251	TRAVEL AND TRAINING	1,184.39	425.00	-759.39	-178.68%	2,920.69	3,229.50	308.81	9.56%
1-565-5304	SAFETY EQUIPMENT	892.82	562.78	-330.04	-58.64%	1,143.59	1,505.49	361.90	24.04%
1-565-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	249.33	249.33	100.00%
1-565-5306	OFFICE SUPPLIES	145.21	542.23	397.02	73.22%	1,196.03	2,136.67	940.64	44.02%
1-565-5307	OUTSIDE SERVICES	852.94	505.65	-347.29	-68.68%	3,301.89	3,633.42	331.53	9.12%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	498.00	52.00	-446.00	-857.69%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	575.70	0.00	-575.70	0.00%
1-565-5350	UTILITIES	8,681.75	3,899.81	-4,781.94	-122.62%	28,437.67	15,813.02	-12,624.65	-79.84%
1-565-5551	VEHICLE MAINT.	3,832.26	1,937.63	-1,894.63	-97.78%	14,693.98	12,395.37	-2,298.61	-18.54%
1-565-5552	FIELD REPAIR AND MAINT.	33,708.81	21,736.71	-11,972.10	-55.08%	143,817.55	142,975.68	-841.87	-0.59%
1-565-5555	SCADA HAND TOOLS	0.00	0.00	0.00	0.00%	87.29	143.71	56.42	39.26%
1-565-5557	EQUIPMENT MAINT.	803.75	448.44	-355.31	-79.23%	6,839.47	1,098.43	-5,741.04	-522.66%
1-565-5558	SUPPLIES, HAND TOOLS	7,874.27	2,371.45	-5,502.82	-232.04%	22,291.01	11,794.01	-10,497.00	-89.00%
1-565-5559	GAS AND OIL	3,567.83	4,916.72	1,348.89	27.43%	20,070.54	15,472.02	-4,598.52	-29.72%
1-565-5560	GENERATOR MAINTENANCE	2,451.56	0.00	-2,451.56	0.00%	4,434.06	0.00	-4,434.06	0.00%
1-565-5561	BUILDING MAINT.	1,544.56	167.81	-1,376.75	-820.42%	8,820.32	1,726.16	-7,094.16	-410.98%
1-565-5563	WATER TOWER MAINT	600.00	41.06	-558.94	-1,361.28%	5,314.01	7,431.33	2,117.32	28.49%
1-565-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	59.54	0.00	-59.54	0.00%
1-565-5601	WORKMANS COMPENSATION	2,349.35	1,924.21	-425.14	-22.09%	9,397.40	7,696.84	-1,700.56	-22.09%
1-565-5602	INS.-VEHICLES & BLDGS.	1,742.20	1,270.03	-472.17	-37.18%	6,981.80	5,316.66	-1,665.14	-31.32%
1-565-5800	DEPRECIATION	9,166.66	8,330.00	-836.66	-10.04%	36,666.64	33,320.00	-3,346.64	-10.04%
	Department 565 - FIELD Total:	**170,520.62**	**129,262.82**	**-41,257.80**	**-31.92%**	**699,034.95**	**562,489.30**	**-136,545.65**	**-24.28%**
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	50,284.64	45,456.85	-4,827.79	-10.62%	206,860.16	188,579.29	-18,280.87	-9.69%
1-570-5104	PERS-OFFICE	7,337.16	9,934.03	2,596.87	26.14%	32,557.08	29,727.58	-2,829.50	-9.52%
1-570-5105	HEALTH INSURANCE	6,847.34	6,696.90	-150.44	-2.25%	27,397.84	27,542.24	144.40	0.52%
1-570-5106	LIFE INSURANCE	144.16	168.42	24.26	14.40%	583.23	661.38	78.15	11.82%
1-570-5107	DISABILITY INSURANCE	44.83	45.23	0.40	0.88%	179.50	194.34	14.84	7.64%
1-570-5110	UNIFORMS	688.54	0.00	-688.54	0.00%	2,718.34	0.00	-2,718.34	0.00%
1-570-5111	FICA	3,495.55	4,696.31	1,200.76	25.57%	15,507.81	14,089.65	-1,418.16	-10.07%
1-570-5251	TRAVEL EXPENSE	0.00	177.94	177.94	100.00%	433.68	559.78	126.10	22.53%
1-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	470.00	198.00	-272.00	-137.37%
1-570-5305	MISCELLANEOUS	689.27	40.45	-648.82	-1,604.00%	1,632.12	190.45	-1,441.67	-756.98%
1-570-5306	OFFICE SUPPLIES	188.95	3,924.65	3,735.70	95.19%	1,960.03	7,380.73	5,420.70	73.44%
1-570-5307	OUTSIDE SERVICES	553.86	475.63	-78.23	-16.45%	985.74	555.16	-430.58	-77.56%
1-570-5308	ASSOC. DUES & EXPENSES	42.34	121.00	78.66	65.01%	271.84	268.50	-3.34	-1.24%

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5309	POSTAGE/MAILING	6,321.71	10,839.24	4,517.53	41.68%	44,303.57	41,984.64	-2,318.93	-5.52%
1-570-5310	OFFICE MACHINE REPAIR	119.24	0.00	-119.24	0.00%	119.24	0.00	-119.24	0.00%
1-570-5311	PUBLIC RELATIONS	119.93	0.00	-119.93	0.00%	533.64	205.39	-328.25	-159.82%
1-570-5312	ARKANSAS ONE CALL	647.08	727.82	80.74	11.09%	2,695.65	3,075.64	379.99	12.35%
1-570-5313	CASH LONG/SHORT	5.82	-9.00	-14.82	-164.67%	107.57	-30.92	-138.49	-447.90%
1-570-5320	COMPUTER EXPENSE	165.54	294.09	128.55	43.71%	2,227.57	2,092.94	-134.63	-6.43%
1-570-5601	WORKMANS COMPENSATION	57.49	57.29	-0.20	-0.35%	229.96	229.16	-0.80	-0.35%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	-3,375.00	-4,000.00	-118.52%	2,500.00	-1,500.00	-4,000.00	-266.67%
	Department 570 - OFFICE Total:	**78,378.45**	**80,271.85**	**1,893.40**	**2.36%**	**344,274.57**	**316,003.95**	**-28,270.62**	**-8.95%**
Department: 580 - METER READING									
1-580-5100	SALARIES	0.00	7,712.91	7,712.91	100.00%	0.00	32,637.05	32,637.05	100.00%
1-580-5104	PERS-METER READING	0.00	1,752.25	1,752.25	100.00%	0.00	5,106.59	5,106.59	100.00%
1-580-5105	HEALTH INSURANCE	0.00	1,668.18	1,668.18	100.00%	0.00	8,384.45	8,384.45	100.00%
1-580-5106	LIFE INSURANCE	0.00	37.43	37.43	100.00%	0.00	146.99	146.99	100.00%
1-580-5107	DISABILITY INSURANCE	0.00	11.31	11.31	100.00%	0.00	44.43	44.43	100.00%
1-580-5110	UNIFORMS	0.00	114.96	114.96	100.00%	0.00	532.03	532.03	100.00%
1-580-5111	FICA	0.00	862.78	862.78	100.00%	0.00	2,513.40	2,513.40	100.00%
1-580-5570	MAINTENANCE AND FUEL	0.00	639.70	639.70	100.00%	0.00	4,936.79	4,936.79	100.00%
1-580-5571	METER HAND TOOLS	0.00	6.23	6.23	100.00%	0.00	41.21	41.21	100.00%
1-580-5601	WORKMANS COMPENSATION	0.00	123.26	123.26	100.00%	0.00	493.04	493.04	100.00%
1-580-5603	INSURANCE-VEHICLES	0.00	15.67	15.67	100.00%	0.00	62.68	62.68	100.00%
1-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	3,320.00	3,320.00	100.00%
1-580-5950	TRANSFER MR COSTS/SEWER	0.00	-5,925.00	-5,925.00	-100.00%	0.00	-8,700.00	-8,700.00	-100.00%
	Department 580 - METER READING Total:	**0.00**	**7,849.68**	**7,849.68**	**100.00%**	**0.00**	**49,518.66**	**49,518.66**	**100.00%**
	Expense Total:	**1,134,252.50**	**1,054,591.10**	**-79,661.40**	**-7.55%**	**4,903,368.74**	**4,553,652.30**	**-349,716.44**	**-7.68%**
	Fund 1 Surplus (Deficit):	**749,716.53**	**441,784.79**	**307,931.74**	**69.70%**	**2,829,682.28**	**1,915,206.02**	**914,476.26**	**47.75%**

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	939,266.47	767,964.74	171,301.73	22.31%	3,690,127.58	3,227,392.92	462,734.66	14.34%
2-4450.00	COMMERCIAL SEWER	368,910.62	247,445.94	121,464.68	49.09%	1,246,263.60	1,005,935.86	240,327.74	23.89%
2-4460.00	INDUSTRIAL SEWER	237,591.39	201,857.60	35,733.79	17.70%	956,480.14	851,282.58	105,197.56	12.36%
2-4470.02	LABOR SALES	0.00	300.00	-300.00	-100.00%	2,042.32	1,166.70	875.62	75.05%
2-4470.03	MACHINE TIME SALES	0.00	600.00	-600.00	-100.00%	675.00	1,100.00	-425.00	-38.64%
2-4471.05	PENALTY	-50.25	14,235.12	-14,285.37	-100.35%	32,210.69	51,030.82	-18,820.13	-36.88%
2-4472.00	INTEREST INCOME-INVESTMNTS	18,449.32	2,516.20	15,933.12	633.22%	63,178.57	12,060.76	51,117.81	423.84%
2-4472.01	INTEREST INCOME-BANK ACCTS	121.07	1,091.13	-970.06	-88.90%	3,295.66	3,929.87	-634.21	-16.14%
2-4472.98	INTEREST INCOME-BOND FUNDS	1,915.90	23.38	1,892.52	8,094.61%	4,395.81	63.67	4,332.14	6,804.05%
2-4475.00	RENT INCOME	0.00	600.00	-600.00	-100.00%	1,800.00	2,400.00	-600.00	-25.00%
2-4476.00	NEW CUSTOMER FEES	5,250.00	6,435.00	-1,185.00	-18.41%	24,300.00	30,415.00	-6,115.00	-20.11%
2-4476.10	ACCESS FEES	0.00	37,200.00	-37,200.00	-100.00%	70,230.00	152,700.00	-82,470.00	-54.01%
2-4476.20	IMPACT FEES	24,200.00	105,400.00	-81,200.00	-77.04%	309,400.00	528,000.00	-218,600.00	-41.40%
2-4482.00	INLAND BILLING REVENUE	5,458.00	5,394.75	63.25	1.17%	19,806.75	21,571.25	-1,764.50	-8.18%
2-4485.00	MISCELLANEOUS INCOME	11,251.62	13,310.59	-2,058.97	-15.47%	55,802.08	35,858.95	19,943.13	55.62%
	Revenue Total:	**1,612,364.14**	**1,404,374.45**	**207,989.69**	**14.81%**	**6,480,008.20**	**5,924,908.38**	**555,099.82**	**9.37%**
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	286.57	172.12	-114.45	-66.49%
2-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	43.80	32.85	75.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	811.17	30.00	-781.17	-2,603.90%	850.17	60.00	-790.17	-1,316.95%
2-555-5302	JANITORIAL EXPENSE	1,640.15	373.04	-1,267.11	-339.67%	7,092.01	5,735.60	-1,356.41	-23.65%
2-555-5305	MISCELLANEOUS	24,588.89	3,718.66	-20,870.23	-561.23%	31,471.28	8,302.93	-23,168.35	-279.04%
2-555-5331	IWG/USGS	0.00	0.00	0.00	0.00%	0.00	5,172.00	5,172.00	100.00%
2-555-5350	UTILITIES	2,201.48	1,708.68	-492.80	-28.84%	9,164.99	7,200.98	-1,964.01	-27.27%
2-555-5401	CITY FRANCHISE FEES	49,113.50	42,374.09	-6,739.41	-15.90%	151,590.54	176,706.31	25,115.77	14.21%
2-555-5580	EQUIP. MAINT. FEES	546.46	98.55	-447.91	-454.50%	1,985.84	994.20	-991.64	-99.74%
2-555-5581	SOFTWARE MAINTENANCE FEES	20,676.66	9,770.49	-10,906.17	-111.62%	57,470.05	33,500.09	-23,969.96	-71.55%
2-555-5600	INSURANCE	854.64	822.82	-31.82	-3.87%	3,415.39	2,779.23	-636.16	-22.89%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	4,415.17	4,553.60	138.43	3.04%
2-555-5651	ATTORNEY RETAINER FEES	2,560.00	2,510.00	-50.00	-1.99%	11,050.00	14,065.47	3,015.47	21.44%
2-555-5800	DEPRECIATION	186,916.66	202,166.67	15,250.01	7.54%	757,666.64	808,666.68	51,000.04	6.31%
2-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,500.00	0.00	0.00%	10,000.00	10,000.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	4,420.00	4,420.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	7,715.02	4,715.02	61.11%	12,317.70	16,782.25	4,464.55	26.60%
	Department 555 - GENERAL EXPENSES Total:	**297,650.21**	**275,912.30**	**-21,737.91**	**-7.88%**	**1,063,207.30**	**1,099,155.26**	**35,947.96**	**3.27%**
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	24,543.13	24,847.65	304.52	1.23%	101,634.58	97,484.13	-4,150.45	-4.26%
2-560-5102	CAPITALIZED COSTS	-17,460.37	-14,003.75	3,456.62	24.68%	-60,242.50	-61,243.75	-1,001.25	-1.63%

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-560-5104	PERS-ENGINEERING	3,580.96	5,161.59	1,580.63	30.62%	16,046.80	14,674.43	-1,372.37	-9.35%
2-560-5105	HEALTH INSURANCE	2,558.68	2,502.26	-56.42	-2.25%	10,237.88	10,292.03	54.15	0.53%
2-560-5106	LIFE INSURANCE	55.74	10.90	-44.84	-411.38%	227.50	230.68	3.18	1.38%
2-560-5107	DISABILITY INSURANCE	16.58	16.54	-0.04	-0.24%	67.63	67.01	-0.62	-0.93%
2-560-5111	FICA	1,705.08	2,465.90	760.82	30.85%	7,639.14	6,965.82	-673.32	-9.67%
2-560-5251	TRAVEL EXPENSE	465.22	0.00	-465.22	0.00%	1,518.49	0.00	-1,518.49	0.00%
2-560-5252	TRAINING EXPENSE	125.00	50.00	-75.00	-150.00%	125.00	187.50	62.50	33.33%
2-560-5305	MISCELLANEOUS	0.00	75.00	75.00	100.00%	0.00	150.00	150.00	100.00%
2-560-5306	SUPPLIES	138.91	362.39	223.48	61.67%	1,421.17	680.95	-740.22	-108.70%
2-560-5307	OUTSIDE SERVICES	193.74	926.89	733.15	79.10%	838.36	1,771.20	932.84	52.67%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	137.50	0.00	-137.50	0.00%
2-560-5551	VEHICLE EXPENSE	142.49	386.72	244.23	63.15%	725.97	825.81	99.84	12.09%
2-560-5582	SOFTWARE MAINTENANCE	273.12	261.48	-11.64	-4.45%	1,092.48	1,045.92	-46.56	-4.45%
2-560-5601	WORKMANS COMPENSATION	352.28	366.46	14.18	3.87%	1,409.12	1,465.84	56.72	3.87%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	24.63	19.95	-4.68	-23.46%	101.02	89.90	-11.12	-12.37%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	72.76	72.76	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	8,666.64	8,640.00	-26.64	-0.31%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	4,200.00	0.00	0.00%	16,800.00	16,800.00	0.00	0.00%
	Department 560 - ENGINEERING Total:	**23,100.04**	**29,828.17**	**6,728.13**	**22.56%**	**108,519.54**	**100,200.23**	**-8,319.31**	**-8.30%**
Department: 565 - FIELD									
2-565-5100	FIELD SALARIES	68,533.63	50,212.25	-18,321.38	-36.49%	277,359.50	193,638.59	-83,720.91	-43.24%
2-565-5102	CAPITALIZED COSTS	0.00	-2,400.00	-2,400.00	-100.00%	0.00	-2,400.00	-2,400.00	-100.00%
2-565-5104	PERS-FIELD	9,758.00	10,676.56	918.56	8.60%	43,045.19	30,913.31	-12,131.88	-39.24%
2-565-5105	HEALTH INSURANCE	13,646.28	11,677.22	-1,969.06	-16.86%	50,274.92	43,705.67	-6,569.25	-15.03%
2-565-5106	LIFE INSURANCE	371.61	50.89	-320.72	-630.22%	1,364.75	1,076.53	-288.22	-26.77%
2-565-5107	DISABILITY INSURANCE	27.63	77.18	49.55	64.20%	406.84	312.77	-94.07	-30.08%
2-565-5110	UNIFORMS	502.56	1,328.60	826.04	62.17%	1,242.66	2,940.53	1,697.87	57.74%
2-565-5111	FICA	4,749.80	5,009.29	259.49	5.18%	20,552.80	14,514.17	-6,038.63	-41.61%
2-565-5251	TRAVEL AND TRAINING	2,560.29	150.00	-2,410.29	-1,606.86%	5,030.29	3,274.50	-1,755.79	-53.62%
2-565-5304	SAFETY EQUIPMENT	772.04	562.78	-209.26	-37.18%	1,058.43	1,505.49	447.06	29.70%
2-565-5305	MISCELLANEOUS	448.98	0.00	-448.98	0.00%	509.00	166.18	-342.82	-206.29%
2-565-5306	OFFICE SUPPLIES	184.59	542.21	357.62	65.96%	1,374.76	2,136.66	761.90	35.66%
2-565-5307	OUTSIDE SERVICES	712.34	540.42	-171.92	-31.81%	3,105.45	3,763.53	658.08	17.49%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	52.00	52.00	100.00%	52.00	84.00	32.00	38.10%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	5,573.28	5,573.28	100.00%	0.00	5,573.28	5,573.28	100.00%
2-565-5350	UTILITIES	6,949.45	6,791.89	-157.56	-2.32%	26,548.86	25,164.26	-1,384.60	-5.50%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	652.39	618.93	-33.46	-5.41%	2,392.26	2,217.65	-174.61	-7.87%
2-565-5551	VEHICLE MAINT.	122.25	483.51	361.26	74.72%	7,738.68	6,803.19	-935.49	-13.75%
2-565-5552	FIELD REPAIR AND MAINT.	5,010.09	5,134.50	124.41	2.42%	11,058.41	20,031.24	8,972.83	44.79%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	-9.89	0.00	9.89	0.00%
2-565-5554	CAMERA	2,834.60	219.44	-2,615.16	-1,191.74%	5,775.86	9,212.12	3,436.26	37.30%
2-565-5555	SCADA HAND TOOLS	0.00	0.00	0.00	0.00%	87.31	143.70	56.39	39.24%

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5556	FLUSHTRUCKS	0.00	3,406.07	3,406.07	100.00%	2,837.10	5,647.97	2,810.87	49.77%
2-565-5557	EQUIPMENT MAINT.	-9.00	392.54	401.54	102.29%	1,823.32	1,878.90	55.58	2.96%
2-565-5558	SUPPLIES, HAND TOOLS	3,663.35	641.34	-3,022.01	-471.20%	9,264.01	4,512.47	-4,751.54	-105.30%
2-565-5559	GAS AND OIL	6,455.01	4,918.32	-1,536.69	-31.24%	26,030.78	15,505.96	-10,524.82	-67.88%
2-565-5560	GENERATOR MAINTENANCE	4,232.72	257.51	-3,975.21	-1,543.71%	5,997.86	430.92	-5,566.94	-1,291.87%
2-565-5561	BUILDING MAINT.	1,523.33	167.81	-1,355.52	-807.77%	8,756.49	1,726.17	-7,030.32	-407.28%
2-565-5563	LIFT STATION MAINT	235.10	3,791.10	3,556.00	93.80%	7,113.60	10,811.26	3,697.66	34.20%
2-565-5580	CUES SOFTWARE	169.17	169.17	0.00	0.00%	676.68	676.68	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,347.17	2,480.98	133.81	5.39%	9,388.68	9,923.92	535.24	5.39%
2-565-5602	INS.-VEHICLES & BLDGS.	1,222.79	1,301.30	78.51	6.03%	5,936.62	4,897.64	-1,038.98	-21.21%
2-565-5800	DEPRECIATION	17,500.00	16,600.00	-900.00	-5.42%	70,000.00	66,400.00	-3,600.00	-5.42%
	Department 565 - FIELD Total:	**155,176.17**	**131,427.09**	**-23,749.08**	**-18.07%**	**606,793.22**	**487,189.26**	**-119,603.96**	**-24.55%**
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	42,285.54	45,724.72	3,439.18	7.52%	201,500.96	188,051.25	-13,449.71	-7.15%
2-570-5104	PERS-OFFICE	6,094.14	9,961.61	3,867.47	38.82%	32,003.75	29,238.15	-2,765.60	-9.46%
2-570-5105	HEALTH INSURANCE	6,847.34	7,530.99	683.65	9.08%	29,957.56	30,972.91	1,015.35	3.28%
2-570-5106	LIFE INSURANCE	167.22	32.71	-134.51	-411.22%	701.63	692.04	-9.59	-1.39%
2-570-5107	DISABILITY INSURANCE	49.74	55.13	5.39	9.78%	208.58	206.57	-2.01	-0.97%
2-570-5110	UNIFORMS	833.20	0.00	-833.20	0.00%	3,320.71	0.00	-3,320.71	0.00%
2-570-5111	FICA	2,931.49	4,775.13	1,843.64	38.61%	15,405.44	14,019.61	-1,385.83	-9.88%
2-570-5251	TRAVEL EXPENSE	457.20	177.94	-279.26	-156.94%	457.20	327.94	-129.26	-39.42%
2-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	0.00	198.00	198.00	100.00%
2-570-5305	MISCELLANEOUS	743.86	40.45	-703.41	-1,738.96%	1,686.75	190.44	-1,496.31	-785.71%
2-570-5306	OFFICE SUPPLIES	188.96	3,924.64	3,735.68	95.19%	1,960.04	7,283.89	5,323.85	73.09%
2-570-5307	OUTSIDE SERVICES	553.88	475.63	-78.25	-16.45%	985.76	555.16	-430.60	-77.56%
2-570-5308	ASSOC. DUES & EXPENSES	42.33	121.00	78.67	65.02%	271.83	268.50	-3.33	-1.24%
2-570-5309	POSTAGE/MAILING	6,321.70	10,839.27	4,517.57	41.68%	44,303.55	41,984.68	-2,318.87	-5.52%
2-570-5310	OFFICE MACHINE REPAIR	119.24	0.00	-119.24	0.00%	119.24	0.00	-119.24	0.00%
2-570-5311	PUBLIC RELATIONS	119.94	0.00	-119.94	0.00%	703.95	205.40	-498.55	-242.72%
2-570-5312	ARKANSAS ONE CALL	647.07	727.82	80.75	11.09%	2,695.65	3,075.65	380.00	12.36%
2-570-5320	COMPUTER EXPENSE	165.55	294.07	128.52	43.70%	2,227.68	2,092.96	-134.72	-6.44%
2-570-5601	WORKMANS COMPENSATION	57.23	43.48	-13.75	-31.62%	228.92	173.92	-55.00	-31.62%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	3,375.00	4,000.00	118.52%	-2,500.00	1,500.00	4,000.00	266.67%
	Department 570 - OFFICE Total:	**68,000.63**	**88,099.59**	**20,098.96**	**22.81%**	**336,239.20**	**321,037.07**	**-15,202.13**	**-4.74%**
Department: 580 - METER READING									
2-580-5100	SALARIES	0.00	5,289.35	5,289.35	100.00%	0.00	21,433.71	21,433.71	100.00%
2-580-5102	CAPITALIZED COSTS	0.00	-225.00	-225.00	-100.00%	0.00	-570.00	-570.00	-100.00%
2-580-5104	PERS-METER READING	0.00	1,121.80	1,121.80	100.00%	0.00	3,372.37	3,372.37	100.00%
2-580-5105	HEALTH INSURANCE	0.00	1,668.17	1,668.17	100.00%	0.00	5,338.28	5,338.28	100.00%
2-580-5106	LIFE INSURANCE	0.00	7.27	7.27	100.00%	0.00	153.78	153.78	100.00%
2-580-5107	DISABILITY INSURANCE	0.00	11.03	11.03	100.00%	0.00	44.68	44.68	100.00%

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-580-5110	UNIFORMS	0.00	239.80	239.80	100.00%	0.00	506.90	506.90	100.00%
2-580-5111	FICA	0.00	544.05	544.05	100.00%	0.00	1,633.69	1,633.69	100.00%
2-580-5570	MAINTENANCE AND FUEL	0.00	989.25	989.25	100.00%	0.00	4,236.92	4,236.92	100.00%
2-580-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	0.00	72.47	72.47	100.00%
2-580-5601	WORKMANS COMPENSATION	0.00	97.46	97.46	100.00%	0.00	389.84	389.84	100.00%
2-580-5603	INSURANCE-VEHICLES	0.00	47.54	47.54	100.00%	0.00	190.16	190.16	100.00%
2-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	3,320.00	3,320.00	100.00%
2-580-5950	TRANSFER MR COSTS/WATER	0.00	5,925.00	5,925.00	100.00%	0.00	8,700.00	8,700.00	100.00%
	Department 580 - METER READING Total:	**0.00**	**16,545.72**	**16,545.72**	**100.00%**	**0.00**	**48,822.80**	**48,822.80**	**100.00%**
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	72,426.62	64,134.59	-8,292.03	-12.93%	297,677.05	268,297.53	-29,379.52	-10.95%
2-591-5102	CAPITALIZED COSTS	0.00	-330.00	-330.00	-100.00%	-3,282.50	-1,897.50	1,385.00	72.99%
2-591-5104	PERS-RPCF	10,577.46	14,203.32	3,625.86	25.53%	46,770.60	42,299.73	-4,470.87	-10.57%
2-591-5105	HEALTH INSURANCE	12,793.38	13,232.75	439.37	3.32%	49,458.60	53,027.18	3,568.58	6.73%
2-591-5106	LIFE & DISABILITY INSURANCE	409.85	133.60	-276.25	-206.77%	1,538.43	1,484.91	-53.52	-3.60%
2-591-5110	UNIFORMS	569.68	473.54	-96.14	-20.30%	2,419.88	1,741.02	-678.86	-38.99%
2-591-5111	FICA	4,985.70	6,657.38	1,671.68	25.11%	22,038.66	19,841.49	-2,197.17	-11.07%
2-591-5251	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	4,332.05	1,335.29	-2,996.76	-224.43%
2-591-5304	PERSONNEL SAFETY EQUIP.	0.00	267.40	267.40	100.00%	2,238.46	3,997.77	1,759.31	44.01%
2-591-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	23.21	23.21	100.00%
2-591-5306	OFFICE SUPPLIES & POSTAGE	1,098.04	57.16	-1,040.88	-1,820.99%	2,169.16	1,803.68	-365.48	-20.26%
2-591-5307	OUTSIDE SERVICES	350.00	535.00	185.00	34.58%	2,936.01	2,985.50	49.49	1.66%
2-591-5308	PUBLICATIONS AND DUES	0.00	0.00	0.00	0.00%	10,585.00	10,780.79	195.79	1.82%
2-591-5310	OFFICE MACHINE MAINT.	77.76	0.00	-77.76	0.00%	77.76	0.00	-77.76	0.00%
2-591-5350	TELEPHONE EXPENSE	1,294.76	543.91	-750.85	-138.05%	4,858.10	3,856.23	-1,001.87	-25.98%
2-591-5583	COMPUTER EXPENSE	1,337.46	1,331.90	-5.56	-0.42%	5,655.36	5,943.95	288.59	4.86%
2-591-5601	WORKMANS COMPENSATION	1,202.21	1,066.22	-135.99	-12.75%	4,808.84	4,264.88	-543.96	-12.75%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,350.87	2,823.16	-1,527.71	-54.11%	17,257.12	11,549.72	-5,707.40	-49.42%
2-591-5800	DEPRECIATION-WWTP	205,833.33	207,166.67	1,333.34	0.64%	823,333.32	828,666.68	5,333.36	0.64%
2-591-9112	2016 BOND INTEREST	27,100.00	30,866.66	3,766.66	12.20%	108,400.00	123,466.64	15,066.64	12.20%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-36,864.96	-36,864.96	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-12,871.44	-12,871.44	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	526.08	526.08	0.00	0.00%
	Department 591 - PCF ADMIN Total:	**332,104.54**	**330,860.68**	**-1,243.86**	**-0.38%**	**1,354,061.58**	**1,334,258.38**	**-19,803.20**	**-1.48%**
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	1,049.42	80.00	-969.42	-1,211.78%
2-592-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	1,664.22	781.80	-882.42	-112.87%
2-592-5307	OUTSIDE SERVICES	301.68	596.78	295.10	49.45%	3,229.70	2,851.00	-378.70	-13.28%
2-592-5314	PLANT RESEARCH	538.71	204.00	-334.71	-164.07%	1,293.71	1,499.44	205.73	13.72%
2-592-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	754.46	0.00	-754.46	0.00%

		2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-592-5970	CHEMICALS	0.00	306.03	306.03	100.00%	0.00	1,813.74	1,813.74	100.00%
	Department 592 - PCF ENVIRONMENTAL Total:	**840.39**	**1,106.81**	**266.42**	**24.07%**	**7,991.51**	**7,025.98**	**-965.53**	**-13.74%**
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	355.30	182.80	-172.50	-94.37%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	18.02	18.02	100.00%
2-593-5306	LABORATORY SUPPLIES	181.21	0.00	-181.21	0.00%	181.21	0.00	-181.21	0.00%
2-593-5307	OUTSIDE SERVICES	1,765.00	0.00	-1,765.00	0.00%	3,951.85	1,480.00	-2,471.85	-167.02%
2-593-5350	UTILITIES	63,432.80	43,113.53	-20,319.27	-47.13%	247,489.49	173,976.89	-73,512.60	-42.25%
2-593-5557	EQUIPMENT MAINT.	0.00	33.61	33.61	100.00%	0.00	33.61	33.61	100.00%
2-593-5558	MINOR EQUIPMENT	0.00	7,414.85	7,414.85	100.00%	359.00	9,749.31	9,390.31	96.32%
2-593-5970	CHEMICALS	8,702.37	11,648.99	2,946.62	25.30%	39,964.54	27,635.47	-12,329.07	-44.61%
	Department 593 - PCF OPS Total:	**74,081.38**	**62,210.98**	**-11,870.40**	**-19.08%**	**292,301.39**	**213,076.10**	**-79,225.29**	**-37.18%**
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	40.00	1,695.00	1,655.00	97.64%
2-594-5305	MISCELLANEOUS	76.15	281.46	205.31	72.94%	76.15	452.38	376.23	83.17%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	0.00	295.65	295.65	100.00%
2-594-5307	OUTSIDE SERVICES	12,948.14	6,471.09	-6,477.05	-100.09%	22,963.06	32,571.51	9,608.45	29.50%
2-594-5551	VEHICLE EXPENSE	76.63	0.00	-76.63	0.00%	87.53	3,434.58	3,347.05	97.45%
2-594-5557	EQUIPMENT MAINT.	2,975.36	28,706.95	25,731.59	89.64%	91,926.03	72,195.96	-19,730.07	-27.33%
2-594-5559	SUPPORT EQUIPMENT	4,503.25	0.00	-4,503.25	0.00%	4,503.25	0.00	-4,503.25	0.00%
2-594-5560	EQUIPMENT RENTAL	52.78	50.81	-1.97	-3.88%	159.92	168.73	8.81	5.22%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,049.02	35.37	-1,013.65	-2,865.85%	6,345.33	4,970.66	-1,374.67	-27.66%
2-594-5562	MAINTENANCE SUPPLIES	4,181.18	519.63	-3,661.55	-704.65%	7,576.45	1,532.42	-6,044.03	-394.41%
	Department 594 - PCF MAINTENANCE Total:	**25,862.51**	**36,065.31**	**10,202.80**	**28.29%**	**133,677.72**	**117,316.89**	**-16,360.83**	**-13.95%**
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5306	SUPPLIES	22.97	0.00	-22.97	0.00%	22.97	0.00	-22.97	0.00%
2-595-5307	OUTSIDE SERVICES	15.66	390.00	374.34	95.98%	7,244.74	861.57	-6,383.17	-740.88%
2-595-5558	MINOR EQUIPMENT	0.00	42.06	42.06	100.00%	0.00	42.06	42.06	100.00%
2-595-5970	CHEMICALS	15,985.00	0.00	-15,985.00	0.00%	29,047.44	0.00	-29,047.44	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	23,195.37	30,874.10	7,678.73	24.87%	163,497.71	131,166.21	-32,331.50	-24.65%
2-595-5981	SLUDGE DISPOSAL REVENUE	-3,182.58	0.00	3,182.58	0.00%	-7,349.30	0.00	7,349.30	0.00%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	**36,036.42**	**31,306.16**	**-4,730.26**	**-15.11%**	**192,463.56**	**132,069.84**	**-60,393.72**	**-45.73%**
	Expense Total:	**1,012,852.29**	**1,003,362.81**	**-9,489.48**	**-0.95%**	**4,095,255.02**	**3,860,151.81**	**-235,103.21**	**-6.09%**
	Fund 2 Surplus (Deficit):	**599,511.85**	**401,011.64**	**198,500.21**	**49.50%**	**2,384,753.18**	**2,064,756.57**	**319,996.61**	**15.50%**
	Total Surplus (Deficit):	**1,349,228.38**	**842,796.43**	**506,431.95**	**60.09%**	**5,214,435.46**	**3,979,962.59**	**1,234,472.87**	**31.02%**

Group Summary

Departmen...	2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,883,969.03	1,496,375.89	387,593.14	25.90%	7,733,051.02	6,468,858.32	1,264,192.70	19.54%
Revenue Total:	**1,883,969.03**	**1,496,375.89**	**387,593.14**	**25.90%**	**7,733,051.02**	**6,468,858.32**	**1,264,192.70**	**19.54%**
Expense								
555 - GENERAL EXPENSES	865,142.33	811,627.17	-53,515.16	-6.59%	3,761,712.02	3,525,543.86	-236,168.16	-6.70%
560 - ENGINEERING	20,211.10	25,579.58	5,368.48	20.99%	98,347.20	100,096.53	1,749.33	1.75%
565 - FIELD	170,520.62	129,262.82	-41,257.80	-31.92%	699,034.95	562,489.30	-136,545.65	-24.28%
570 - OFFICE	78,378.45	80,271.85	1,893.40	2.36%	344,274.57	316,003.95	-28,270.62	-8.95%
580 - METER READING	0.00	7,849.68	7,849.68	100.00%	0.00	49,518.66	49,518.66	100.00%
Expense Total:	**1,134,252.50**	**1,054,591.10**	**-79,661.40**	**-7.55%**	**4,903,368.74**	**4,553,652.30**	**-349,716.44**	**-7.68%**
Fund 1 Surplus (Deficit):	**749,716.53**	**441,784.79**	**307,931.74**	**69.70%**	**2,829,682.28**	**1,915,206.02**	**914,476.26**	**47.75%**

Departmen…	2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,612,364.14	1,404,374.45	207,989.69	14.81%	6,480,008.20	5,924,908.38	555,099.82	9.37%
Revenue Total:	**1,612,364.14**	**1,404,374.45**	**207,989.69**	**14.81%**	**6,480,008.20**	**5,924,908.38**	**555,099.82**	**9.37%**
Expense								
555 - GENERAL EXPENSES	297,650.21	275,912.30	-21,737.91	-7.88%	1,063,207.30	1,099,155.26	35,947.96	3.27%
560 - ENGINEERING	23,100.04	29,828.17	6,728.13	22.56%	108,519.54	100,200.23	-8,319.31	-8.30%
565 - FIELD	155,176.17	131,427.09	-23,749.08	-18.07%	606,793.22	487,189.26	-119,603.96	-24.55%
570 - OFFICE	68,000.63	88,099.59	20,098.96	22.81%	336,239.20	321,037.07	-15,202.13	-4.74%
580 - METER READING	0.00	16,545.72	16,545.72	100.00%	0.00	48,822.80	48,822.80	100.00%
591 - PCF ADMIN	332,104.54	330,860.68	-1,243.86	-0.38%	1,354,061.58	1,334,258.38	-19,803.20	-1.48%
592 - PCF ENVIRONMENTAL	840.39	1,106.81	266.42	24.07%	7,991.51	7,025.98	-965.53	-13.74%
593 - PCF OPS	74,081.38	62,210.98	-11,870.40	-19.08%	292,301.39	213,076.10	-79,225.29	-37.18%
594 - PCF MAINTENANCE	25,862.51	36,065.31	10,202.80	28.29%	133,677.72	117,316.89	-16,360.83	-13.95%
595 - PCF SMS DISPOSAL EXPENSE	36,036.42	31,306.16	-4,730.26	-15.11%	192,463.56	132,069.84	-60,393.72	-45.73%
Expense Total:	**1,012,852.29**	**1,003,362.81**	**-9,489.48**	**-0.95%**	**4,095,255.02**	**3,860,151.81**	**-235,103.21**	**-6.09%**
Fund 2 Surplus (Deficit):	**599,511.85**	**401,011.64**	**198,500.21**	**49.50%**	**2,384,753.18**	**2,064,756.57**	**319,996.61**	**15.50%**
Total Surplus (Deficit):	**1,349,228.38**	**842,796.43**	**506,431.95**	**60.09%**	**5,214,435.46**	**3,979,962.59**	**1,234,472.87**	**31.02%**

Fund Summary

Fund	2022-2023 Oct. Activity	2021-2022 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	749,716.53	441,784.79	307,931.74	69.70%	2,829,682.28	1,915,206.02	914,476.26	47.75%
2 - SEWER	599,511.85	401,011.64	198,500.21	49.50%	2,384,753.18	2,064,756.57	319,996.61	15.50%
Total Surplus (Deficit):	**1,349,228.38**	**842,796.43**	**506,431.95**	**60.09%**	**5,214,435.46**	**3,979,962.59**	**1,234,472.87**	**31.02%**

RESOLUTION NO. 22-

A RESOLUTION APPROVING A COST-OF-LIVING ADJUSTMENT (COLA) FOR EMPLOYEE SALARIES AND WAGES; AND FOR OTHER PURPOSES.

WHEREAS the Rogers Waterworks and Sewer Commission ("the Commission") has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities ("RWU"), and has full authority to set policies and procedures for RWU in a manner consistent with existing law and public policy; and

WHEREAS the Superintendent of RWU has proposed that a 7% Cost of Living Adjustment (COLA) be applied to employee wages and salaries effective December 31, 2022; and

WHEREAS the Commission, having duly considered the matter, believes approving the Superintendent's proposal is in the best interest of RWU.

NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:

Section 1. A Cost-of-Living Adjustment (COLA) of seven percent (7%) will be in effect for employee wages and salaries effective December 31, 2022.

Section 2. Nothing in this Resolution or in the Rogers Water Utilities *Compensation Administration Policy* shall be construed as creating any contractual or other legal rights for employees, or altering Rogers Water Utilities' at-will employment policy for employees. To the extent that any provisions of this Resolution or the *Compensation Administration Policy* conflict with any provisions of the current Rogers Water *Employee Policy Manual*, or any other policy applicable to Rogers Water Utilities employees, the provisions of the *Employee Policy Manual* and/or the other applicable policy shall control.

Section 3. **Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

Section 4. **Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 19th day of December 2022.

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Michael Watkins, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

Prime Contract Change Order

Railyard Park 299 E Cherry St, Rogers, AR 72756	**Project # 02-20-2591** Tel: Fax:	**Nabholz Construction Corporation**

Date: 11/3/2022

To Contractor:
Nabholz Construction Corporation
3301 N 2nd St (72756), PO Box 277
Rogers, AR 72757

Architect's Project No:
Contract Date: 7/25/2018
Contract Number: 02-20-2591
Change Order Number: 032

The Contract is hereby revised by the following items:

Arkansas Street CO#6 Documents

PCO	Description		Amount
214	Arkansas Street CO#6 CEI Documents	$	701,656.23

The original Contract Value was	$	524,976.00
Sum of changes by prior Prime Contract Change Orders	$	24,839,288.46
The Contract Value prior to this Prime Contract Change Order was	$	25,364,264.46
The Contract Value will be changed by this Prime Contract Change Order in the amount of	$	701,656.23
The new Contract Value including this Prime Contract Change Order will be	**$**	**26,065,920.69**
The Contract duration will be changed by		140 Days
The revised Substantial Completion date as of this Prime Contract Change Order is		11/12/2021

CEI Engineering Associates Inc	Nabholz Construction Corporation	City of Rogers
ARCHITECT	CONTRACTOR	OWNER
3108 SW Regency Pkwy, Ste 2 Bentonville, AR 72712	3301 N 2nd St (72756), PO Box 277 Rogers, AR 72757	301 West Chestnut Rogers, AR 72756
Address	Address	Address
By Brent Massey	By John Eccleston	By [illegible]
SIGNATURE Brent T Massey	SIGNATURE John Eccleston	SIGNATURE
DATE 11/14/2022	DATE 11/7/2022	DATE

Change Order Request

NCC-Detail (with Breakdown of PCOs), Grp by Each Number-Confidential

S. Arkansas Street - Oak to Chestnut

Project # 40-20-2470

Nabholz Construction Services - Excavation

South Arkansas Street Gateway - Oak to Chestnut Tel: Fax:

Change Order Request: 037 **Date: 6/15/2022**

To:

John Eccleston
Nabholz Construction Corporation 3301 N 2nd St (72756), PO Box 277
Rogers, AR 72757

From:

Chris Kauffman
Nabholz Construction Services - Excavation 3301 N 2nd Street (72756)
PO BOX 277
Rogers, AR 72757

Description	Category	Status
CO#6 Documents		Pending

Reference	Required By	Days Req	Amt Req
	6/22/2022	140	701,656.23

Notes

PCO No	Date	Reference	Amt Prop	Days Req	Category	Reason
043	6/15/2022		$701,656.23	140	Change Order	Change Condition

Description	Notes
CO#6 Documents	Nabholz proposes the following change order proposal in response to Change Order #6 drawings issued by CEI for the storm and utility extension to the North of our current project. This work has an anticipated duration of 140 Calendar Days, dependent on weather and testing durations. These days are separate from both Milestones 1 and 2. Revised unit prices reflect escalation of material, labor and equipment. Exclusions: • Ductile Iron Pipe (6" and 12") • 12" Butterfly Valves

Item No	Item Description	Amt Prop	Reference
001	R&D of Concrete Walks (310 SY @ 11.50)	3,565.00	
002	R&D of Asphalt Pavement (420 SY @ 16.00)	6,720.00	
003	R&D of Asphalt Driveways (261 SY @ 12.00)	3,132.00	
004	R&D of Concrete Driveways (35 SY @ 12.00)	420.00	
005	R&D of Trees (9 EA @ 1400.00)	12,600.00	
006	R&D of Curb & Gutter (359 LF @ 8.00)	2,872.00	
007	R&S Signs (2 EA @ 100.00)	200.00	
008	Temporary Asphalt Repair (600 SY @ 75.00)	45,000.00	
009	Crushed Stone (ARDOT Class 7) Backfill Strom (2785 TN @ 40.00)	111,400.00	
010	30" Reinforced Concrete Pipe, Class III (399 LF @ 190.00)	75,810.00	
011	36" Reinforced Concrete Pipe, Class III (381 LF @ 232.00)	88,392.00	
012	Type E Junction Box (5'x5') (4 EA @ 15790.00)	63,160.00	
013	36" Flared End Section (1 EA @ 3050.00)	3,050.00	
014	Lime (0.5 TN @ 290.00)	145.00	
015	Seeding (0.26 AC @ 2800.00)	728.00	
016	Mulch Cover (0.52 AC @ 1730.00)	899.60	

017	Water (31.82 MG @ 14.50)	461.39
018	Temporary Seeding (0.26 AC @ 3450.00)	897.00
019	Inlet Protection (4 EA @ 400.00)	1,600.00
020	Sediment Removal & Disposal (8 CY @ 30.00)	240.00
021	Second Seeding Application (0.26 AC @ 2650.00)	689.00
022	Riprap (Class 2) (50 SY @ 125.00)	6,250.00
023	Silt Fence (534 LF @ 5.00)	2,670.00
024	Concrete Curb & Gutter (Type A) (23 LF @ 26.00)	598.00
025	Concrete Sidewalk (3 SY @ 80.00)	240.00
026	General Liability	3,627.09
027	Subcontractor Surety	5,379.30
028	P&P Bond	2,178.62
029	GC 2%	8,758.05
030	CM Fee	23,449.65
	ROADWAY SUBTOTAL	**475,131.70**
026	R&S Water Meter (4 EA @ 660.00)	2,640.00
027	Crushed Stone (ARDOT Class 7) Backfill Utility (900 TN @ 40.00)	36,000.00
028	2" Copper Service Line (28 LF @ 72.00)	2,016.00
029	6" Ductile Iron Pipe (19 LF @ 70.00)	1,330.00
030	12" Ductile Iron Pipe (719 LF @ 79.00)	56,801.00
031	Ductile Iron MJ Fittings (815 LB @ 15.00)	12,225.00
032	6" Gate Valve (3 EA @ 1700.00)	5,100.00
033	12" Butterfly Valve (3 EA @ 1980.00)	5,940.00
034	Air Release Valve (1 EA @ 2780.00)	2,780.00
035	8" Cut, Cap and Collar Block (1 EA @3750.00)	3,750.00
036	Fire Hydrant Assembly (3 EA @ 7950.00)	23,850.00
037	1" Service Line Connected to Exist. (Long) (2 EA @ 3970.00)	7,940.00
038	24" Pipe Encasement (21LF @ 585.00)	12,285.00
039	Asphalt Drive / Street Repair (225 SY @ 75.00)	16,875.00
040	Remv. Plug and Connect to Existing Water Line (1 EA @ 3200.00)	3,200.00
041	Potholing Existing Utilities (1 LS @ 6800.00)	6,800.00
042	Trench & Excavation Safety (1 LS @5620.00)	5,620.00
043	General Liability	1,786.48
044	Subcontractor Surety	2,649.51
045	P&P Bond	1,073.05
046	GC 2%	4,313.66
047	CM Fee	11,549.83
	WATER SUBTOTAL	**226,524.53**

Approved By:

Signature ______________________ ____________

Name ______________________ **Date**

Engineer's Signature: Brent T Massey Date: 11/1/2022

Staff recommends approval of the change order request for the S. Arkansas St. - Oak to Chestnut Project in the amount of $226,524.53 to extend a 12" waterline approximately 719 feet to the north of the current project limits near Chestnut St. This amount excludes costs for ductile iron pipe materials and 12" butterfly valves.

<u>RESOLUTION NO. 22-</u>

A RESOLUTION REQUIRING INSTALLATION OF A PRIVATE SEWER PUMP STATION IN CASES OF SIGNIFICANT IMPROVEMENT TO A PROPERTY BEING SERVED BY A SMALL PUBLIC SEWER PUMP STATION; AND FOR OTHER PURPOSES.

WHEREAS the Rogers Waterworks and Sewer Commission has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities ("RWU"), and has full authority to set policies and procedures for the Rogers Water Utilities in a manner consistent with existing law and public policy; and

WHEREAS certain properties in the Lake Atalanta area are served by small sewer pump stations maintained by RWU ("small public pump stations") with each small public pump station serving one or two properties; and

WHEREAS the small public pump stations were installed in the early 2000s in order to provide sewer service to properties which lacked sewer service and which had inadequate septic systems; and

WHEREAS RWU has for many years had a policy of requiring property owners who make significant improvements to their property (such as new construction or significant remodeling) to install, operate and maintain, at the property owner's expense, a private sewer pump station or to take over the operation and maintenance responsibilities, at the property owner's expense, for the small public pump station serving the property; and

WHEREAS it will be beneficial for administration of the policy to codify the policy by Resolution.

NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:

Section 1. As used herein, a *significant improvement* means, without limitation, new construction, modification of the building footprint, major remodels requiring modification of building plumbing and/or electrical systems, lot splits, and property line adjustments.

Section 2. In the event of a *significant improvement* of a property being served by a small public pump station, the property owner shall:

(a) disconnect the property from the small public pump station, at the property owner's expense, and install, operate and maintain, at the property owner's expense, a private sewer pump station of a type and quality specified by RWU; or

(b) assume responsibility for operation and maintenance responsibilities, at the property owner's expense, for the small public pump station serving the property.

The property owner shall further enter into Rogers Water Utilities' standard *Customer Service Agreement Addendum for Sewer Service Involving Private Pump Stations* in such form as may then be in effect.

Section 3. Rogers Water Utilities may withhold or discontinue water service to the property; withhold or discontinue sewer service to the property; or both, as applicable, until the property owner complies with the policy stated herein.

Section 4. The management of the Rogers Water Utilities may prescribe additional specifications regarding this policy consistent with the authority and stated intent of this Resolution.

Section 5. **Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

Section 6. **Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 19th day of December 2022.

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Michael Watkins, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

RESOLUTION NO. 22- __

A RESOLUTION AUTHORIZING THE PURCHASE OF DUCTILE IRON PIPE; AUTHORIZING EXPENDITURE OF FUNDS FOR THE PURCHASE; WAIVING THE REQUIREMENTS OF COMPETITIVE BIDDING; AND FOR OTHER PURPOSES.

WHEREAS the Rogers Waterworks and Sewer Commission has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities, and has full authority to set policies and procedures for the Rogers Water Utilities in a manner consistent with existing law and public policy; and

WHEREAS a supplier of ductile iron pipe will be unable to meet its promised delivery schedule to RWU; and

WHEREAS RWU has urgent need of the ductile iron pipe for current projects; and

WHEREAS advertising for competitive bids for the ductile iron pipe will likely result in delays in the current projects with attendant costs and inconvenience to RWU and the public; and

WHEREAS Northwest Arkansas Winwater Company can provide the required ductile iron pipe in a timely manner; and

WHEREAS an exceptional situation exists such that seeking the ductile iron pipe through competitive bidding is not feasible or practical.

NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:

Section 1. For the reasons stated in the recitals above, the Rogers Waterworks and Sewer Commission hereby determines that an exceptional situation exists such that seeking the required ductile iron pipe through competitive bidding is not feasible or practical and hereby waives the requirements of competitive bidding for purchase of the ductile iron pipe.

Section 2. The Commission authorizes the purchase of the ductile iron pipe from Northwest Arkansas Winwater Company and authorizes the expenditure of up to and including One Hundred Twenty Thousand, Four Hundred One Dollars and twenty-nine cents ($120,401.29) plus shipping and any additional applicable taxes, if any, for the purchase of the ductile iron pipe.

The Superintendent of the Rogers Water Utilities, or his designated representative, is authorized to execute any purchase orders and other contract documents necessary to complete the purchase, consistent with the authority given under this Resolution, the final form of any purchase order or other contract document to be approved by the Superintendent of the Rogers Water Utilities, his approval being evidenced by his signature thereon, or by the signature of his designated representative.

Section 3. **Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

Section 4. **Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 19th day of December 2022.

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Michael Watkins, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

NORTHWEST ARKANSAS **Winwater** COMPANY

500 SW 28TH STREET
BENTONVILLE, AR 72712-6780

PHONE (479) 273-6084
FAX (479) 273-6604

Job Name
DUCTILE IRON PIPE

Quote No.	Date	Page
0005978	12/16/22	1
Expiration Date		1/15/23
Revised Date		12/16/22
Bid Due Date		12/16/22

Quoted To Customer

ROGERS WATER UTILITIES
PO BOX 338
ROGERS, AR 72757-0338

Phone (479) 621-1142
Fax (479) 621-1146

Quoted By

STEPHEN LEACH
sbleach@winwaterworks.com
(501) 472-2370

Customer	Payment Terms	Quoted To	Salesperson	FOB
000181	NET 30 DAYS	STEPHEN LEACH	STEPHEN LEACH	S

Line	Qty.	Description	Unit Price	UOM	Extended Price
1.0	108	6 CL50 SJ DUCTILE IRON PIPE MCWANE 6"X18'	25.0800	EA	2708.64
2.0	2070	8 CL350 DIP PE SC/SC MCWANE 8"X18'	32.9200	EA	68144.40
3.0	774	12 CL350 DI PIPE SJ AC/CL MCWANE 12"X18'	50.5200	FT	39102.48
		*** DELIVER BY END OF FEBRUARY ***			

Tax Area Id	
040070520	

Net Sales	109,955.52
Freight	.00
Tax	10,445.77
Quotation Total	120,401.29

RESOLUTION NO. 22 - __

A RESOLUTION DESIGNATING AN ELECTRONIC BIDDING SERVICE VENDOR AND WEBSITE FOR PUBLIC WORKS PROJECTS FOR CALENDAR YEAR 2023; DIRECTING PUBLICATION OF THE DESIGNATIONS; AND FOR OTHER PURPOSES.

WHEREAS the Rogers Waterworks and Sewer Commission ("the Commission") has been empowered by the Rogers City Council to oversee efficient operation of the Rogers Water Utilities ("RWU"), and has full authority to set policies and procedures for RWU in a manner consistent with existing law and public policy; and

WHEREAS the Fair Notice and Efficiency in Public Works Act, Ark. Code. Ann. § 22-9-901 *et seq*., allows public agencies to designate an approved electronic bidding service vendor for posting advertisements of notices of an intention to receive bids for public works projects under Ark. Code Ann § 22-9-203; and

WHEREAS the management of RWU recommends that Central Bidding be designated as the electronic bidding service vendor for RWU.

NOW THEREFORE, BE IT RESOLVED BY THE ROGERS WATERWORKS AND SEWER COMMISSION OF THE CITY OF ROGERS, ARKANSAS:

Section 1. Central Bidding is hereby designated as the electronic bidding service vendor for the Rogers Water Utilities for calendar year 2023 for notices of intention to receive bids under Ark. Code Ann. § 22-9-203, subject to Central Bidding continuing to be approved by the Office of State Procurement as an electronic bidding service vendor.

Section 2. Central Bidding's website, centralauctionhouse.com, is hereby designated as the website for Rogers Water Utilities' for posting of advertisements for notices of intention to receive bids under Ark. Code Ann. § 22-9-203 for calendar year 2023, subject to Central Bidding continuing to be approved by the Office of State Procurement as an electronic bidding service vendor.

<u>Section 3</u>. Publication of these designations will be made in accordance with Ark. Code. Ann. § 22-9-906 (e).

<u>Section 4</u>. The management of the Rogers Water Utilities is authorized to conduct any necessary coordination with the City of Rogers to effectuate these designations and prepare any other Resolution or Ordinance that may be required to effectuate these designations and submit the same to the Rogers City Council for approval.

<u>Section 5</u>. **Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

<u>Section 6</u>. **Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 19th day of December 2022.

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Michael Watkins, Chairman

ATTEST:

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Brent Dobler, Acting Secretary