ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
JANUARY 17, 2023
4:00 PM

AGENDA

CALL TO ORDER:

1. Employee Recognition - J. Lunsford

ACTION ON MINUTES:

1. Approve Minutes from December 19, 2022 Water and Sewer Commission Meeting

REPORTS:

1. Financial Reports - J. Lattin
2. Engineering Reports - B. Sartain
3. Rogers Pollution Control Facility - T. Beaver
4. Field Ops Report - J. Lunsford

OLD BUSINESS:

1. Resolution No. 23-01 Requiring Installation of a Private Sewer Pump Station in cases of Significant Improvements to a Property Being Served by a Small Public Sewer Pump Station - B. Sartain

NEW BUSINESS:

1. Resolution No. 23-02 Printing and Mailing Services - J. Lattin

ADJOURN:

Rogers Waterworks and Sewer Commission
December 19, 2022
Minutes

The Rogers Waterworks and Sewer Commission held its regularly scheduled meeting at 4:00 PM Monday, December 19, 2022, in the Rogers Administration Building located at 601 S 2nd Street. Present were Commissioners Roger Surly, Travis Greene, Michael Watkins, and Peter Farmer. Rogers Water Utilities staff present were Matt Savell, Jerry Roegner, Dana Daniel, Brian Sartain, Stephen Ponder, Aaron Short, Johnny Lunsford, Mark Landis, and Brent Dobler. Also in attendance was Robert Frazier with Frazier Lawyers.

Chairman Watkins called the meeting to order at 4:00PM. Robert Frazier noted an error in the minutes with regard to the printing and mailing bid. This item did not require a resolution as stated in the minutes, it only required a motion to approve. Noted that this will be corrected by Dobler. Commissioner Surly made a motion to approve with the removal of the Resolution number, seconded by Commissioner Farmer. All in favor, motion carried.

Chairman Watkins then recognized Matt Savell to present the Financial Reports. There were no questions.

Watkins then recognized Brent Dobler. Dobler stated that RWU had been awarded $4,999,998 in ANRC grants. Half was for work that has already been completed on Train 2, and the other half will be spent on the upcoming Solids Handling Ph2. The Train 2 monies will be put into the sewer account, and the Solids Handling Ph2 monies will be used during the upcoming construction of the project.

Dobler then presented Resolution No. 22-33 Approving a Cost of Living Adjustment for Employee Salaries. He stated that RWU works in tandem with the City of Rogers and that the City of Rogers had instituted a 7% COLA for their employees. RWU was requesting the same. Commissioner Surly asked how much this would cost, Dobler replied that the cost would be approximately $125,000 annually. Commissioner Surly made a motion, Commissioner Farmer seconded. All in favor, Resolution passed.

Watkins then recognized Brian Sartain to introduce a motion to approve a change order on the construction of Arkansas St North. RWU's water main must be moved to allow for storm drain construction. The amount of the change order is $226,524.53. RWU pre-purchased the long-lead time materials for this project which were the pipe and valves. Commissioner Greene asked if the unit prices were good. Sartain replied that they were reasonable based on other bids received lately. Commissioner Greene made a motion to approve, Commissioner Surly seconded. All in favor, motion approved.

Sartain introduced Resolution 22-34 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. Brian gave a brief history of the issues. The homes with these systems were not capable of operating the pump station due to outdated and undersized electric panels. Therefore, RWU had to install separate electric supplies to these pump stations. RWU's intent was never to maintain these pump stations in perpetuity. The intent when installed was to turn these over to the homeowners when adequate and updated electric panels were installed that could operate the existing pump stations. RWU privatizes these grinder systems when electric service is upgraded and would like to formalize this policy. Commissioner Greene asked what area of town these were in. Sartain replied east of Arkansas between

Glenwood and North C Street and that there are approximately 80 of these still in existence. Commissioner Farmer asked if we had a good definition of “Significant Improvement” to warrant action. He stated that RWU must have a good definition to avoid litigation. Sartain replied that our interpretation would be if the structure had a new electric panel. After discussion, Sartain replied that RWU could step back and try to get a better definition of Significant Improvement if requested. Commissioner Surly agreed and stated that “significant” could be interpreted differently by different customers. Surly then asked Robert Frazier to state his thoughts. Frazier stated that RWU could further refine the definition. Commissioner Farmer then stated that he didn’t want to slow down the process, and was there a particular issue that this applies to. Sartain stated that there is an issue, a home with a lot split that we were receiving push-back on when RWU tried to make the pump system private. Sartain said that we could tie this definition to the value of the permit. Farmer stated that this is what Bentonville does. If the permit exceeds 50% of the value, it is a significant improvement. Commissioner Greene asked what the cost to the customer is, and Sartain replied could be up to $10K. Sartain then proposed that RWU table this Resolution to determine a better definition of “significant improvement” and get a trigger mechanism in place possibly tied to the issuance of building permits. Surly then made a motion to table Resolution 22-34, Farmer seconded. All in favor, Resolution was tabled to be brought back to next Commission meeting and addressed in “Old Business”.

Since 22-34 had been tabled, the next Resolution introduced would carry that Resolution number.

Brian Sartain then introduced Resolution 22-34 Authorizing the Purchase of Ductile Iron Pipe and Waiving the Requirements of Competitive Bidding. Sartain stated that back in June of 2022, the Commission had authorized RWU to pre-purchase material for various projects due to the extremely long lead times. He explained that RWU had issued a purchase order for ductile iron pipe to Core and Main at that time. He received an update on the order in December that the pipe would not be available to ship until January of 2024. Sartain went to other vendors and found that he could get this pipe from NWA Winwater by February of 2023. This would keep the projects going. Commissioner Surly asked how the new price compared to the original quote and Brian replied that it was less than a 20% premium. Commissioner Greene made a motion to approve, seconded by Commissioner Farmer. All in favor, Resolution passed.

Sartain then introduced Resolution 22-35 Designating an Electronic Bidding Service Vendor and Website for Public Works Projects for Calendar Year 2023. Sartain stated that this is required to be done annually. Commissioner Greene asked how much it would cost RWU. Sartain replied that it does not cost RWU anything, but may cost a contractor that is bidding the project if they decide to download plans. Contractors do not have to use this service, it is only there if they choose to. This is just in addition to our regular bidding procedures. Commissioner Farmer made a motion to approve, Commissioner Surly seconded. All in favor, Resolution passed.

Chairman Watkins then notified the Commission that his two year term as Chairman was over, and that the Commission needed to nominate a new Chairperson. Commissioner Greene nominated Commissioner Farmer, Commissioner Surly seconded the motion. All in favor, motion passed. Peter Farmer is the new Chairman of the Rogers Water & Sewer Commission with a term to end in December 2025.

Watkins also stated that the Commission needed to name a new Commissioner to the Rogers Water & Sewer Commission Depository and Investment Committee to replace Commissioners Surly term. Commissioner Greene volunteered. Commissioner Surly made a motion, seconded by Commissioner

Farmer to nominate Commissioner Greene to the Rogers Water & Sewer Commission Depository and Investment Committee. All in favor, motion passed.

With no further business, Chairman Watkins adjourned the meeting at 4:35pm.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwscmin121922

January 11,22022

To: The Rogers Water and Sewer Commission

From: Jennifer Lattin, Controller

Re: December 2022 Financial Information

Water Department

- Billed revenue for December 2022 increased 5.16% from December 2021.
- Water consumption decreased 7.52% from December 2021.
- The Water Department reported a profit of $120,000 for December 2022. A profit of $137,000 was reported for December 2021.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $312,000. This compares to year-to-date access and impact fee revenue of $447,000 in FY 22 and $552,000 in FY 21.
- Year to date profit is more than the prior year and ahead of budget.
- Year to date Revenues and Expenses compared to prior year are as follows:

REVENUES Increased $1,390,000 from prior year as follows:

- Billed revenues are greater than prior year by $1,733,000
- Interest Income is greater than prior year by $93,000
- New Customer/Access/Impact fees are less than prior year by $(170,000).
- Service Charge & Penalties are less than prior year by ($170,000)
- ARO billing and miscellaneous income are less than prior year by $(96,000) but should recoup partially once ARO billing is up to date.

EXPENSES Increased $440,000 from prior year as follows:

- Water purchases are greater than prior year by $228,000.
- Salaries, payroll taxes, and benefits are greater than prior year by $41,000.
- Utilities are greater than prior year by $26,000.
- Operating Supplies & Other have increased over the prior year by $74,000.
- Repair & maintenance has increased $56,000 from the prior year.
- Computer software maintenance has increased $19,000 from the prior year.
- Net other categories have increased $5,000 overall from the prior year.

Sewer Department

- Billed revenue for December 2022 increased 1.64% from December 2021.
- Sewer consumption decreased 6.91% from December 2021.
- The Sewer Department reported a profit of $336,000 for December 2022. A profit of $335,000 was reported for December 2021.
- Fiscal year to date collections of access and impact fee revenue for FY 22 are $527,000. This compares to year-to-date access and impact fee revenue of $834,000 in FY 22 and $1,117,000 in FY 21.
- Year to date profit is more than the prior year and ahead of budget.

REVENUES Increased $764,000 from prior year as follows:

- Billed revenues are greater than prior year by $986,000
- Interest Income is greater than prior year by $123,000
- New Customer/Access/Impact fees are less than prior year by $(313,000).
- Service Charge & Penalties are less than prior year by ($45,000)
- ARO billing and miscellaneous income are greater than prior year by $12,000 and should increase further once ARO billing is up to date.

EXPENSES Increased $433,000 from prior year as follows:

- Salaries, payroll taxes, and benefits are greater than prior year by $40,000.
- Utilities are greater than prior year by $103,000.
- Operating Supplies & Other have increased over the prior year by $49,000
- City Franchise fees increased $37,000.
- Repair & maintenance has increased $60,000 from the prior year; $24,000 is at PCF and the remaining $36,000 is in the Field.
- Computer software maintenance has increased $19,000 from the prior year.
- Sludge disposal costs increased $59,000.
- Chemicals increased $61,000.
- Net other categories have increased $6,000 overall from the prior year.

Other Financial Reporting Items

- Total restricted and unrestricted funds are $46 million for December 2022. This is an overall increase of $3.9 million from December 2021.
  - Water funds increased by approximately $715,000 and Sewer funds increased by $3,200,000.
  - $7 million of the $46 million total funds are restricted for specific use such as debt service, meter deposits, access and impact fees, and depreciation.

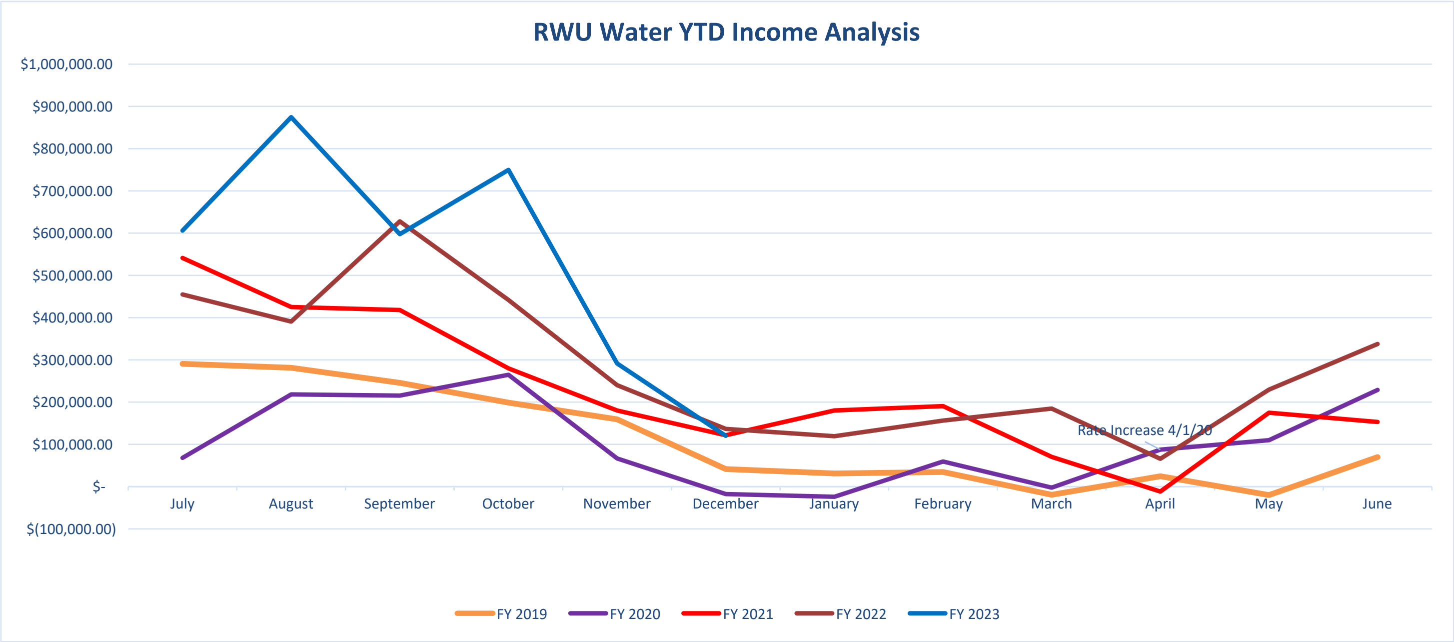
Office Operations

- Starting in January 2023, customer billing is on time with plans to resume penalties in February and service disconnections in late February. RWU plans to provide additional notification to affected customers prior to resuming account disconnections.
- Due to the increased workload and customer growth, RWU has added an additional CSR to our staff starting this month. The office department last added an additional staff member in 2018. Since 2018, customer growth is approximately 9%.
- Additionally, RWU currently reorganized current staff to accommodate for the changes in billing and accounting, promoting a current CSR I to CSR II, and dedicating the existing CSR II/Accounting assistant to specific billing transactions and accounting duties.

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	$ 291,503.08		
December	$ 41,435.70	$ (17,714.79)	$ 121,537.90	$ 136,549.32	$ 120,183.03		
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**	**$ 3,239,643.39**	$ 947,760.59	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	$ 3,239,643.39		
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	$ 3,239,643.39		
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	$ 348,374.55		
December	$ 273,317.22	$ 210,337.78	$ 412,230.13	$ 335,382.96	$ 336,457.27		
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**	**$ 3,068,685.00**	$ 330,327.87	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	$ 3,068,685.00		
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	$ 3,068,685.00		
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
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July
August
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January
February
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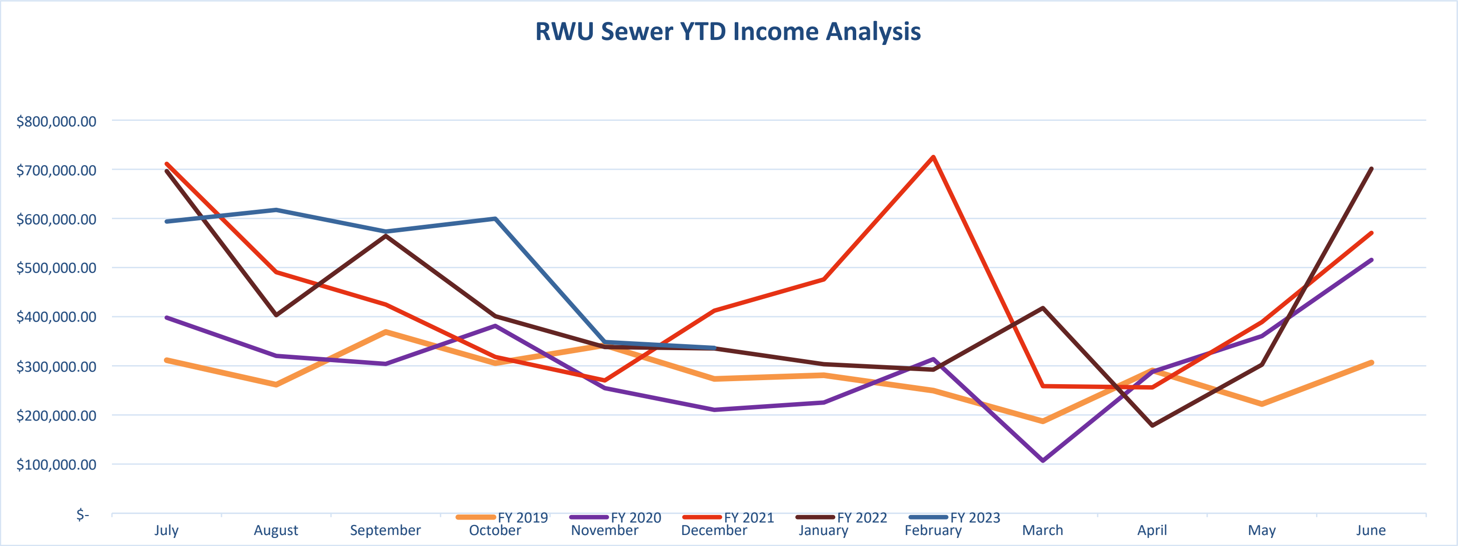
April
May
June
Rate Increase 4/1/20
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023


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
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July
August
September
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December
January
February
March
April
May
June
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023

WATER CASH RECEIPTS
DECEMBER 2022

CASH RECEIPTS	$1,501,192.69
ACCTS RECEIVABLE OTHER	$0.00
METER DEPOSITS	$8,983.46
SERVICE CHARGES	$10,140.06
FEES	$485.08
MISCELLANEOUS	$34,314.84
TRASH	$425,290.53
DEPRECIATION	$64,796.51
TOTAL	$2,045,203.17

REVENUE BILLED DECEMBER 2022		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$561,501.10	27,454	102,646,423
RESIDENTIAL IRRIG	$37,460.87	5,066	747,000
COMMERCIAL	$296,593.44	3,035	58,196,700
INDUSTRIAL	$116,817.74	48	34,096,500
HYDRANTS	$1,210.00		
FIRE LINES	$10,270.00	35,603	195,686,623
PENALTY	$2,020.00		
SERVICE CHARGE	$8,748.60		
NEW CUSTOMER FEES			
TOTAL	$1,034,621.75		

REVENUE BILLED DECEMBER 2021			
RESIDENTIAL	$527,339.00	26,811	108,277,000
RESIDENTIAL IRRIG	$35,284.53	4,646	1,434,100
COMMERCIAL	$274,796.40	3,069	61,930,000
INDUSTRIAL	$121,069.16	46	39,953,300
HYDRANTS	$1,195.00		
FIRE LINES	$10,240.00	34,572	211,594,400
PENALTY	$8,869.44		
SERVICE CHARGE	$5,075.00		
NEW CUSTOMER FEES			
TOTAL	$983,868.53		

INCREASE (DECREASE)	$50,753.22	1,031	-15,907,777
CHANGE FROM 2021	5.16%	2.98%	-7.52%

PURCHASE FROM BEAVER WATER DISTRICT		
DECEMBER, 2022	$ 379,586.86	259,991,000
DECEMBER, 2021	$ 360,369.21	255,581,000

SEWER CASH RECEIPTS
DECEMBER 2022

CASH RECEIPTS	$1,386,214.74
FEES	$5,709.73
MISCELLANEOUS	$63,020.08
ACCOUNTS RECEIVABLE OTHER	$0.00
DEPRECIATION	$60,622.69
	$1,515,567.24
O&M	$1,454,944.55
DEPRECIATION	$60,622.69
	$1,515,567.24

REVENUE BILLED DECEMBER, 2022		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$790,111.32	23,412	84,021,698
COMMERCIAL	$260,059.15	2,054	43,429,900
INDUSTRIAL	$174,484.70	35	33,360,700
PENALTY	$0.00		
OTHER CHARGES	$0.00		
NEW CUSTOMER FEES		25,501	160,812,298
TOTAL	$1,224,655.17		
REVENUE BILLED DECEMBER, 2021			
RESIDENTIAL	$750,351.14	22,839	88,240,100
COMMERCIAL	$246,336.33	1,985	45,332,700
INDUSTRIAL	$187,876.63	32	39,185,700
PENALTY	$13,098.98		
OTHER CHARGES	$7,249.38	24,856	172,758,500
TOTAL	$1,204,912.46		
INCREASE (DECREASE)	$19,742.71	645	-11,946,202
CHANGE FROM 2021	1.64%	2.59%	-6.91%

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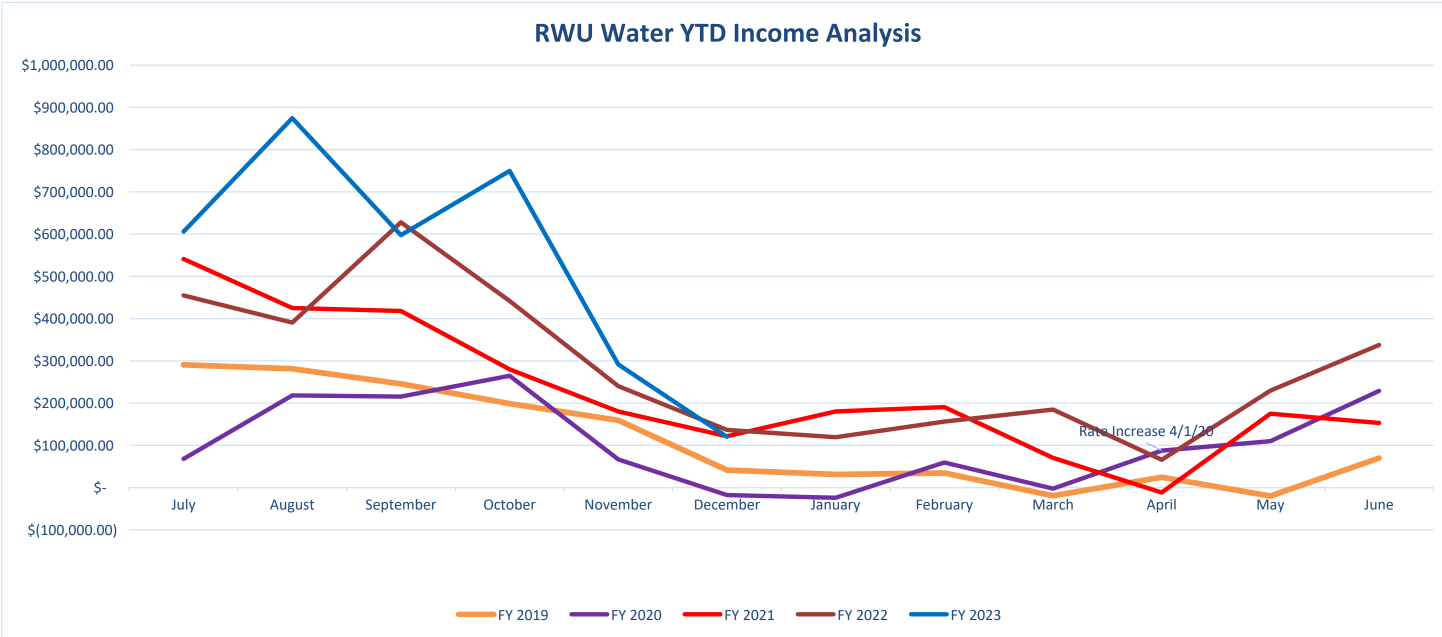
Annual Budget	**$ 2,865,000.00**	**$ 2,470,000.00**	**$ 3,025,000.00**	**$ 3,960,000.00**	**$ 4,620,000.00**		


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
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November
December
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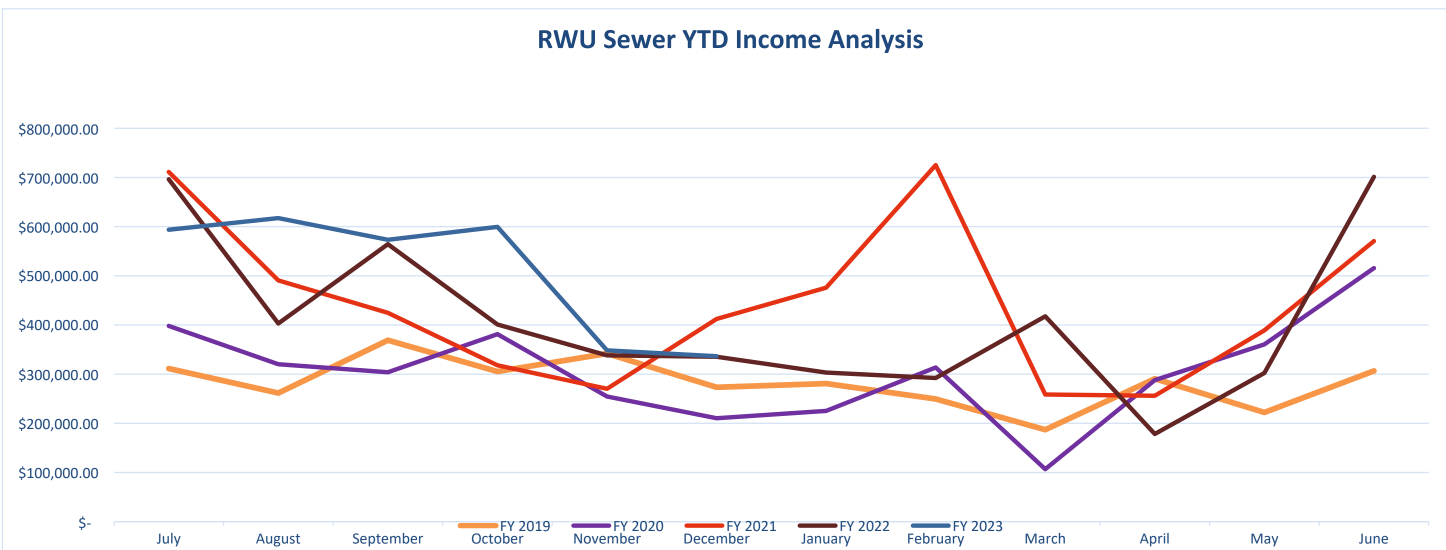
February
March
April
May
June
Rate Increase 4/1/20
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023


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
$-
July
August
September
October
November
December
January
February
March
April
May
June
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023

Balance Sheet

Account Summary

Rogers Water Utilities, AR

As Of 12/31/2022

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	5,882,865.28	5,867,367.07	15,498.21
020 - INVESTMENTS	15,237,790.05	14,536,664.68	701,125.37
030 - ACCOUNTS RECEIVABLE	2,463,905.15	2,131,157.62	332,747.53
035 - DUE FROM OTHER FUNDS	9,990,212.74	0.00	9,990,212.74
040 - OTHER CURRENT ASSETS	87,687.74	81,616.59	6,071.15
050 - RESTRICTED FUNDS	543,810.37	545,742.06	-1,931.69
060 - INVENTORY	816,541.83	430,157.88	386,383.95
080 - PROPERTY PLANT & EQUIPMENT	99,405,090.58	93,977,284.27	5,427,806.31
081 - INTANGIBLE ASSETS	270,470.00	107,170.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	322,491.27	556,560.06	-234,068.79
Total ** ASSETS & DEFERRED OUTFLOWS:**	**135,020,865.01**	**118,233,720.23**	**16,787,144.78**
Total Assets:	**135,020,865.01**	**118,233,720.23**	**16,787,144.78**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	1,602,772.36	1,873,450.37	270,678.01
120 - ACCRUED LIABILITIES	17,842,702.99	18,532,765.14	690,062.15
130 - OTHER LIABILITIES	1,403,900.00	1,351,699.00	-52,201.00
135 - DUE TO OTHER FUNDS	10,201,376.30	0.00	-10,201,376.30
140 - DEFERRED INFLOWS/PENSION LIABILITIES	1,521,676.42	2,016,365.42	494,689.00
Total ** LIABILITIES & DEFERRED INFLOWS **:	**32,572,428.07**	**23,774,279.93**	**-8,798,148.14**
Total Liability:	**32,572,428.07**	**23,774,279.93**	**-8,798,148.14**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	99,206,731.55	92,167,557.50	7,039,174.05
Total ** EQUITY **:	**99,206,731.55**	**92,167,557.50**	**7,039,174.05**
Total Beginning Equity:	**99,206,731.55**	**92,167,557.50**	**7,039,174.05**
Total Revenue	10,164,457.10	8,774,864.26	1,389,592.84
Total Expense	6,922,751.71	6,482,981.46	-439,770.25
Revenues Over/(Under) Expenses	**3,241,705.39**	**2,291,882.80**	**949,822.59**
Total Equity and Current Surplus (Deficit):	**102,448,436.94**	**94,459,440.30**	**7,988,996.64**
Total Liabilities, Equity and Current Surplus (Deficit):	**135,020,865.01**	**118,233,720.23**	**16,787,144.78**

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	5,997,315.50	4,889,406.35	1,107,909.15
020 - INVESTMENTS	18,117,971.40	16,037,265.42	2,080,705.98
030 - ACCOUNTS RECEIVABLE	2,267,291.41	1,829,026.86	438,264.55
035 - DUE FROM OTHER FUNDS	10,201,376.30	0.00	10,201,376.30
040 - OTHER CURRENT ASSETS	125,288.33	102,510.80	22,777.53
060 - INVENTORY	180,361.35	71,950.99	108,410.36
070 - RESTRICTED FUNDS	216,289.57	204,674.22	11,615.35
080 - PROPERTY PLANT & EQUIPMENT	122,193,397.40	118,394,968.86	3,798,428.54
081 - INTANGIBLE ASSETS	270,470.00	107,170.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	487,936.96	863,876.37	-375,939.41
Total ** ASSETS & DEFERRED OUTFLOWS:**	**160,057,698.22**	**142,500,849.87**	**17,556,848.35**
Total Assets:	**160,057,698.22**	**142,500,849.87**	**17,556,848.35**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	545,237.93	-179,124.81	-724,362.74
120 - ACCRUED LIABILITIES	8,602,196.61	9,767,640.69	1,165,444.08
130 - OTHER LIABILITIES	81,979.30	75,810.00	-6,169.30
135 - DUE TO OTHER FUNDS	9,990,212.74	0.00	-9,990,212.74
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,419,176.88	3,221,949.53	802,772.65
Total ** LIABILITIES & DEFERRED INFLOWS **:	**21,638,803.46**	**12,886,275.41**	**-8,752,528.05**
Total Liability:	**21,638,803.46**	**12,886,275.41**	**-8,752,528.05**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	135,349,219.76	126,876,217.33	8,473,002.43
Total ** EQUITY **:	**135,349,219.76**	**126,876,217.33**	**8,473,002.43**
Total Beginning Equity:	**135,349,219.76**	**126,876,217.33**	**8,473,002.43**
Total Revenue	9,284,469.94	8,520,196.95	764,272.99
Total Expense	6,214,794.94	5,781,829.40	-432,965.54
Revenues Over/(Under) Expenses	**3,069,675.00**	**2,738,367.55**	**331,307.45**
Total Equity and Current Surplus (Deficit):	**138,418,894.76**	**129,614,584.88**	**8,804,309.88**
Total Liabilities, Equity and Current Surplus (Deficit):	**160,057,698.22**	**142,500,860.29**	**17,556,837.93**

Rogers Water Utilities, AR

Balance Sheet
Account Summary
As Of 12/31/2022

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	112,987.30	228,153.05	-115,165.75
1-0100.11	CHECKING-FNBANK OF ROGERS	410,368.81	376,132.95	34,235.86
1-0111.05	SAVINGS-UTILITY MONEY FUND	2,157,977.72	1,489,584.11	668,393.61
1-0111.08	SAVINGS-DEPR MONEY FUND	343,436.78	546,638.54	-203,201.76
1-0111.09	SAVINGS-O & M MONEY FUND	2,248,837.60	2,382,597.19	-133,759.59
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	607,532.07	842,536.23	-235,004.16
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**5,882,865.28**	**5,867,367.07**	**15,498.21**
GLCategory: 020 - INVESTMENTS				
1-0215.00	INVESTMENT-O&M	1,026,034.56	1,018,808.17	7,226.39
1-0215.01	INVESTMENT-O&M	757,437.85	755,614.57	1,823.28
1-0215.02	INVESTMENT-O&M	1,064,047.84	1,057,504.17	6,543.67
1-0215.03	INVESTMENT-METER DEPOSITS	549,269.24	544,562.09	4,707.15
1-0215.05	INVESTMENT-METER DEPOSITS	541,526.62	536,418.17	5,108.45
1-0215.07	INVESTMENT-O&M	544,303.48	538,755.01	5,548.47
1-0215.08	INVESTMENT-DEPRECIATION	539,542.33	536,211.84	3,330.49
1-0215.10	INVESTMENT-O&M	1,067,142.99	1,057,532.64	9,610.35
1-0215.11	INVESTMENT-DEPRECIATION	540,891.24	539,589.22	1,302.02
1-0215.12	INVESTMENT-O&M	0.00	502,487.90	-502,487.90
1-0215.15	INVESTMENT-O&M	541,995.64	538,570.03	3,425.61
1-0215.16	INVESTMENT-DEPRECIATION	878,348.53	869,259.79	9,088.74
1-0215.17	INVESTMENT-O&M	1,072,069.56	1,069,017.92	3,051.64
1-0215.19	INVESTMENT-O&M	1,110,199.15	0.00	1,110,199.15
1-0215.21	INVESTMENT-O&M	1,057,425.02	1,047,396.35	10,028.67
1-0215.22	INVESTMENT-O&M	1,080,403.11	1,072,636.39	7,766.72
1-0215.23	INVESTMENT-DEPRECIATION	531,488.87	527,140.35	4,348.52
1-0215.24	INVESTMENT-O&M	1,103,343.77	1,100,928.72	2,415.05
1-0215.25	INVESTMENT-O&M	527,487.44	524,231.35	3,256.09
1-0215.26	INVESTMENT-O&M	704,832.81	700,000.00	4,832.81
	Total GLCategory 020 - INVESTMENTS:	**15,237,790.05**	**14,536,664.68**	**701,125.37**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	2,029,378.44	1,528,718.02	500,660.42
1-0300.01	UNAPPLIED CREDITS	-159,247.39	0.00	-159,247.39
1-0300.05	ACCTS REC-OTHER	-18,725.90	115,439.60	-134,165.50
1-0300.15	ACCTS REC-UNBILLED REVENUE	740,000.00	615,000.00	125,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-127,500.00	-128,000.00	500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,463,905.15**	**2,131,157.62**	**332,747.53**
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	9,990,212.74	0.00	9,990,212.74
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**9,990,212.74**	**0.00**	**9,990,212.74**
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	0.00	1,002.55	-1,002.55
1-0400.01	PREPAID PROFESSIONAL FEES	6,813.63	6,050.02	763.61
1-0400.10	PREPAID-INSURANCE	16,170.65	15,066.95	1,103.70
1-0400.15	PREPAID-MAINT CONTRACT	64,703.46	59,497.07	5,206.39
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**87,687.74**	**81,616.59**	**6,071.15**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	355,359.65	377,653.12	-22,293.47
1-0512.14	REGIONS BANK - DEBT - 2012	100,607.92	91,897.85	8,710.07
1-0516.14	REGIONS BANK - DEBT - 2016	87,842.80	76,191.09	11,651.71
	Total GLCategory 050 - RESTRICTED FUNDS:	**543,810.37**	**545,742.06**	**-1,931.69**
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	816,541.83	430,157.88	386,383.95
	Total GLCategory 060 - INVENTORY:	**816,541.83**	**430,157.88**	**386,383.95**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	619,262.50	486,624.66	132,637.84
1-0800.01	VEHICLES	623,991.09	642,877.85	-18,886.76
1-0800.02	SHOP EQUIPMENT & TOOLS	46,900.46	49,801.30	-2,900.84
1-0800.03	FIELD EQUIPMENT	838,521.23	828,376.80	10,144.43
1-0800.04	COMMUNICATION EQUIPMENT	32,401.94	32,401.94	0.00
1-0800.05	PUMPING EQUIPMENT	90,978.84	91,258.84	-280.00
1-0800.08	WATER METERS	3,966,851.91	3,508,977.01	457,874.90
1-0800.09	WATER SERVICES	1,378,630.38	1,378,630.38	0.00
1-0800.10	WATER TOWERS	13,506,750.00	12,095,259.25	1,411,490.75
1-0800.11	MAIN LINE	57,264,111.51	54,220,139.79	3,043,971.72
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	57,443,664.06	54,154,847.42	3,288,816.64
1-0800.25	CONSTRUCTION IN PROGRESS	4,526,364.40	4,648,666.64	-122,302.24
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-405,135.25	-364,178.35	-40,956.90
1-0800.51	ACCM DEPR-VEHICLES	-479,808.05	-450,229.67	-29,578.38
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-46,871.40	-49,254.82	2,383.42
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-590,226.04	-561,941.33	-28,284.71
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-23,952.77	-21,527.17	-2,425.60
1-0800.55	ACCM DEPR-PUMPING EQUIP	-58,140.67	-50,154.27	-7,986.40
1-0800.58	ACCM DEPR-WATER METERS	-1,004,760.57	-857,522.05	-147,238.52
1-0800.59	ACCM DEPR-WATER SERVICE	-1,339,053.28	-1,320,307.83	-18,745.45
1-0800.60	ACCM DEPR-WATER TOWERS	-5,240,411.64	-4,981,951.01	-258,460.63
1-0800.61	ACCM DEPR-MAINLINE	-20,343,355.00	-19,273,494.79	-1,069,860.21
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,273,284.69	-1,210,779.69	-62,505.00
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-12,611,012.97	-11,497,422.37	-1,113,590.60
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**99,405,090.58**	**93,977,284.27**	**5,427,806.31**
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	-144,030.00	-49,130.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**270,470.00**	**107,170.00**	**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:**	**135,020,865.01**	**118,233,720.23**	**16,787,144.78**
	Total Assets:	**135,020,865.01**	**118,233,720.23**	**16,787,144.78**

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	514,594.71	439,604.37	-74,990.34
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLUTI	1,008,902.39	874,162.40	-134,739.99
1-1100.04	ACCOUNTS PAYABLE-SEWER	0.00	480,126.51	480,126.51
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	15,000.00	15,000.00	0.00
1-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	0.00	491.00	491.00
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)
1-1100.30	STATE INC TAX WITHHELD	4,926.48	0.00	-4,926.48
1-1100.51	SALES/USE TAX PAYABLE	59,444.64	66,741.72	7,297.08
1-1109.01	MISC PAYROLL DEDUCTIONS	-95.86	0.00	95.86
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	0.00	87.24	87.24
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**1,602,772.36**	**1,873,450.37**	**270,678.01**
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	72,721.29	61,810.05	-10,911.24
1-1200.65	ACCRUED VAC/SICK LEAVE	316,126.83	299,026.13	-17,100.70
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	175,964.98	40,000.00	-135,964.98
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	30,846.05	66,300.00	35,453.95
1-1258.12	2012 BOND PREMIUM	16,342.32	18,734.04	2,391.72
1-1258.16	2016 BOND PREMIUM	369,572.58	397,290.54	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-330,927.47	-379,356.11	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-96,840.65	-104,103.77	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-11,102.94	-11,935.74	-832.80
1-1280.12	LONG-TERM BONDS - 2012	5,730,000.00	6,195,000.00	465,000.00
1-1280.16	LONG-TERM BONDS - 2016	11,570,000.00	11,950,000.00	380,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**17,842,702.99**	**18,532,765.14**	**690,062.15**
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,340,650.00	1,309,374.00	-31,276.00
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	39,550.00	42,325.00	2,775.00
1-1300.02	ARO DEPOSITS	23,700.00	0.00	-23,700.00
	Total GLCategory 130 - OTHER LIABILITIES:	**1,403,900.00**	**1,351,699.00**	**-52,201.00**
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	10,201,376.30	0.00	-10,201,376.30
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**10,201,376.30**	**0.00**	**-10,201,376.30**
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 **:	**32,572,428.07**	**23,774,279.93**	**-8,798,148.14**
	Total Liability:	**32,572,428.07**	**23,774,279.93**	**-8,798,148.14**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	64,274,340.60	60,880,781.10	3,393,559.50
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:	**99,206,731.55**	**92,167,557.50**	**7,039,174.05**
	Total ** EQUITY **:	**99,206,731.55**	**92,167,557.50**	**7,039,174.05**
	Total Beginning Equity:	**99,206,731.55**	**92,167,557.50**	**7,039,174.05**
Total Revenue		10,164,457.10	8,774,864.26	1,389,592.84
Total Expense		6,922,751.71	6,482,981.46	-439,770.25
Revenues Over/(Under) Expenses		**3,241,705.39**	**2,291,882.80**	**949,822.59**
	Total Equity and Current Surplus (Deficit):	**102,448,436.94**	**94,459,440.30**	**7,988,996.64**
	Total Liabilities, Equity and Current Surplus (Deficit):	**135,020,865.01**	**118,233,720.23**	**16,787,144.78**

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	654,158.40	485,213.74	168,944.66
2-0111.09	SAVINGS-O & M MONEY FUND	4,275,075.52	2,925,998.50	1,349,077.02
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	1,067,931.58	1,478,044.11	-410,112.53
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**5,997,315.50**	**4,889,406.35**	**1,107,909.15**
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	1,029,758.01	1,115,602.58	-85,844.57
2-0215.01	INVESTMENT-O&M	653,113.54	651,541.37	1,572.17
2-0215.02	INVESTMENT-O&M	1,523,579.95	1,510,667.71	12,912.24
2-0215.03	INVESTMENT-O&M	1,072,069.55	1,069,017.87	3,051.68
2-0215.04	INVESTMENT-O&M	534,630.19	531,574.08	3,056.11
2-0215.05	INVESTMENT-O&M	1,041,281.14	1,032,289.61	8,991.53
2-0215.06	INVESTMENT-O&M	1,087,808.09	1,076,044.80	11,763.29
2-0215.08	INVESTMENT-O&M	544,303.45	538,755.01	5,548.44
2-0215.09	INVESTMENT-O&M	536,679.84	532,131.42	4,548.42
2-0215.10	INVESTMENT-O&M	1,067,246.70	1,059,179.67	8,067.03
2-0215.11	INVESTMENT-O&M	1,064,598.02	1,057,662.02	6,936.00
2-0215.12	INVESTMENT-O&M	1,504,559.66	1,501,266.43	3,293.23
2-0215.16	INVESTMENT-O&M	1,036,694.62	1,029,973.69	6,720.93
2-0215.17	INVESTMENT-O&M	559,451.06	553,776.06	5,675.00
2-0215.18	INVESTMENT-O&M	1,036,971.92	1,027,131.84	9,840.08
2-0215.19	INVESTMENT-O&M	998,148.28	900,651.26	97,497.02
2-0215.23	INVESTMENT-O&M	805,523.21	850,000.00	-44,476.79
2-0215.30	INVESTMENT-O&M	1,261,589.94	0.00	1,261,589.94
2-0215.31	INVESTMENT-O&M	759,964.23	0.00	759,964.23
	Total GLCategory 020 - INVESTMENTS:	**18,117,971.40**	**16,037,265.42**	**2,080,705.98**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,624,158.78	1,318,346.01	305,812.77
2-0300.05	ACCTS REC-OTHER	47,132.63	16,180.85	30,951.78
2-0300.15	ACCTS REC-UNBILLED REVENUE	745,000.00	650,000.00	95,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-149,000.00	-155,500.00	6,500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,267,291.41**	**1,829,026.86**	**438,264.55**
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	10,201,376.30	0.00	10,201,376.30
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**10,201,376.30**	**0.00**	**10,201,376.30**
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	0.00	1,247.71	-1,247.71
2-0400.01	PREPAID PROFESSIONAL FEES	6,813.63	6,050.02	763.61
2-0400.10	PREPAID-INSURANCE	26,936.01	22,746.25	4,189.76
2-0400.15	PREPAID-MAINT CONTRACT	91,538.69	72,466.82	19,071.87
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**125,288.33**	**102,510.80**	**22,777.53**
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	180,361.35	71,950.99	108,410.36
	Total GLCategory 060 - INVENTORY:	**180,361.35**	**71,950.99**	**108,410.36**
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	216,289.57	204,674.22	11,615.35
	Total GLCategory 070 - RESTRICTED FUNDS:	**216,289.57**	**204,674.22**	**11,615.35**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	608,697.79	483,822.30	124,875.49
2-0800.01	VEHICLES	1,690,681.16	1,400,240.70	290,440.46
2-0800.02	SHOP EQUIPMENT & TOOLS	53,354.26	57,905.34	-4,551.08
2-0800.03	FIELD EQUIPMENT	1,581,679.35	1,373,109.21	208,570.14
2-0800.04	COMMUNICATION EQUIPMENT	59,508.33	59,508.33	0.00

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.08	WATER METERS	3,943,752.44	3,466,786.22	476,966.22
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	45,781,005.04	45,202,302.35	578,702.69
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,129,344.67	65,559,574.35	5,569,770.32
2-0800.19	SEWER REHAB.	6,353,871.67	6,331,009.20	22,862.47
2-0800.20	CONTRIBUTED SEWER SYSTEM	50,546,850.32	47,443,736.31	3,103,114.01
2-0800.25	CONSTRUCTION IN PROGRESS	4,240,985.10	6,159,538.89	-1,918,553.79
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-431,942.04	-401,639.06	-30,302.98
2-0800.51	ACCM DEPR-VEHICLES	-1,196,562.17	-1,104,055.69	-92,506.48
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-50,820.69	-53,421.88	2,601.19
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,062,853.81	-1,026,282.24	-36,571.57
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-54,571.51	-52,193.53	-2,377.98
2-0800.58	ACCM DEPR-WATER METERS	-992,748.09	-835,942.37	-156,805.72
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,374,238.76	-1,292,367.35	-81,871.41
2-0800.66	ACCM DEPR-SEWER SYSTEM	-19,486,630.58	-18,690,629.62	-796,000.96
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-10,812.36	-372.84
2-0800.70	ACCM DEPR-POLL. CONTROL	-30,160,778.03	-27,778,385.70	-2,382,392.33
2-0800.71	ACCM DEPR-SEWER REHAB	-1,274,881.18	-1,149,118.29	-125,762.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEM	-11,632,434.94	-10,676,541.67	-955,893.27
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**122,193,397.40**	**118,394,968.86**	**3,798,428.54**
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	-144,030.00	-49,130.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**270,470.00**	**107,170.00**	**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:**	**160,057,698.22**	**142,500,849.87**	**17,556,848.35**
	Total Assets:	**160,057,698.22**	**142,500,849.87**	**17,556,848.35**

Liability

**** LIABILITIES & DEFERRED INFLOWS ****

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	540,820.65	303,399.45	-237,421.20
2-1100.05	ACCOUNT PAYABLE-WATER	0.00	-480,126.51	-480,126.51
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
2-1100.30	STATE INC TAX WITHHELD	6,719.07	0.00	-6,719.07
2-1109.01	MISC PAYROLL DEDUCTIONS	-315.38	0.00	315.38
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**545,237.93**	**-179,124.81**	**-724,362.74**
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	102,032.59	91,366.06	-10,666.53
2-1200.65	ACCRUED VAC/SICK LEAVE	403,356.80	357,347.52	-46,009.28
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYW	175,965.02	40,000.00	-135,965.02
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLER	30,846.05	66,300.00	35,453.95
2-1258.16	2016 BOND PREMIUM	700,434.30	811,029.18	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	244,556.38	283,170.70	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-9,994.53	-11,572.77	-1,578.24
2-1280.16	LONG-TERM BONDS - 2016	6,955,000.00	8,130,000.00	1,175,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**8,602,196.61**	**9,767,640.69**	**1,165,444.08**
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	0.00	-189.30
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	76,340.00	75,810.00	-530.00

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1300.02	ARO DEPOSITS	5,450.00	0.00	-5,450.00
	Total GLCategory 130 - OTHER LIABILITIES:	**81,979.30**	**75,810.00**	**-6,169.30**
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	9,990,212.74	0.00	-9,990,212.74
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**9,990,212.74**	**0.00**	**-9,990,212.74**
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 **:	**21,638,803.46**	**12,886,275.41**	**-8,752,528.05**
	Total Liability:	**21,638,803.46**	**12,886,275.41**	**-8,752,528.05**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	57,536,297.27	54,423,395.73	3,112,901.54
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:	**135,349,219.76**	**126,876,217.33**	**8,473,002.43**
	Total ** EQUITY **:	**135,349,219.76**	**126,876,217.33**	**8,473,002.43**
	Total Beginning Equity:	**135,349,219.76**	**126,876,217.33**	**8,473,002.43**
Total Revenue		9,284,469.94	8,520,196.95	764,272.99
Total Expense		6,214,794.94	5,781,829.40	-432,965.54
Revenues Over/(Under) Expenses		**3,069,675.00**	**2,738,367.55**	**331,307.45**
	Total Equity and Current Surplus (Deficit):	**138,418,894.76**	**129,614,584.88**	**8,804,309.88**
	Total Liabilities, Equity and Current Surplus (Deficit):	**160,057,698.22**	**142,500,860.29**	**17,556,837.93**

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 12/31/2022

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. 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	598,656.60	548,133.83	50,522.77	9.22%	5,672,031.71	4,608,937.16	1,063,094.55	23.07%
1-4450.00	COMMERCIAL WATER	294,243.95	273,306.00	20,937.95	7.66%	2,752,563.90	2,198,779.04	553,784.86	25.19%
1-4460.00	INDUSTRIAL WATER	116,814.60	121,498.54	-4,683.94	-3.86%	903,919.51	787,667.72	116,251.79	14.76%
1-4470.00	HYDRANTS	1,210.00	1,195.00	15.00	1.26%	7,235.00	7,140.00	95.00	1.33%
1-4470.01	FIRE LINES	10,720.00	10,240.00	480.00	4.69%	63,790.67	61,240.00	2,550.67	4.17%
1-4470.02	LABOR SALES	0.00	3,179.53	-3,179.53	-100.00%	7,762.80	45,721.32	-37,958.52	-83.02%
1-4470.03	AR DEPT OF HEALTH FEE	11,858.40	11,640.00	218.40	1.88%	70,779.66	69,809.20	970.46	1.39%
1-4470.04	LARGE TAP FEES	0.00	2,225.00	-2,225.00	-100.00%	7,150.00	11,675.00	-4,525.00	-38.76%
1-4470.05	MACHINE TIME SALES	0.00	1,237.50	-1,237.50	-100.00%	6,068.09	12,470.56	-6,402.47	-51.34%
1-4470.06	HYDRANT METER RENTALS	0.00	5,348.00	-5,348.00	-100.00%	10,339.00	28,273.00	-17,934.00	-63.43%
1-4470.07	MISC. WATER SALES	0.00	8,619.21	-8,619.21	-100.00%	20,656.65	34,853.94	-14,197.29	-40.73%
1-4471.00	SERVICE CHG. INCOME	8,748.60	34,849.00	-26,100.40	-74.90%	105,723.57	249,871.66	-144,148.09	-57.69%
1-4471.05	PENALTY	2,020.00	8,869.44	-6,849.44	-77.23%	32,369.96	57,888.38	-25,518.42	-44.08%
1-4472.00	INTEREST INCOME-INVESTMNTS	23,602.30	3,013.00	20,589.30	683.35%	86,783.91	18,074.66	68,709.25	380.14%
1-4472.01	INTEREST INCOME-BANK ACCTS	7,549.50	981.01	6,568.49	669.56%	23,272.83	5,478.38	17,794.45	324.81%
1-4472.98	INTEREST INCOME-BOND FUNDS	133.66	0.97	132.69	13,679.38%	6,309.54	78.17	6,231.37	7,971.56%
1-4475.00	RENT INCOME	1,195.00	3,417.37	-2,222.37	-65.03%	7,174.00	20,504.02	-13,330.02	-65.01%
1-4476.00	NEW CUSTOMER FEES	5,275.00	4,825.00	450.00	9.33%	32,625.00	38,295.00	-5,670.00	-14.81%
1-4476.10	ACCESS FEES	3,300.00	1,500.00	1,800.00	120.00%	84,300.00	182,400.00	-98,100.00	-53.78%
1-4476.20	IMPACT FEES	30,900.00	36,000.00	-5,100.00	-14.17%	228,100.00	294,800.00	-66,700.00	-22.63%
1-4482.00	INLAND BILLING REVENUE	5,492.75	5,400.50	92.25	1.71%	30,753.50	32,383.75	-1,630.25	-5.03%
1-4485.00	MISCELLANEOUS INCOME	98.50	3,049.43	-2,950.93	-96.77%	4,747.80	8,523.30	-3,775.50	-44.30%
	Revenue Total:	**1,121,818.86**	**1,088,528.33**	**33,290.53**	**3.06%**	**10,164,457.10**	**8,774,864.26**	**1,389,592.84**	**15.84%**
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	810.28	246.29	-563.99	-228.99%	1,096.85	829.41	-267.44	-32.24%
1-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	65.70	54.75	83.33%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	850.17	60.00	-790.17	-1,316.95%
1-555-5302	JANITORIAL EXPENSE	1,654.15	271.38	-1,382.77	-509.53%	10,401.33	7,561.15	-2,840.18	-37.56%
1-555-5305	MISCELLANEOUS	23,284.19	43.73	-23,240.46	-53,145.35%	71,655.80	20,202.43	-51,453.37	-254.69%
1-555-5350	UTILITIES	4,205.12	2,759.96	-1,445.16	-52.36%	16,012.13	12,027.74	-3,984.39	-33.13%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,545.60	-184.80	-1.60%	70,382.40	69,273.60	-1,108.80	-1.60%
1-555-5500	WATER PURCHASES	379,586.86	360,369.21	-19,217.65	-5.33%	3,123,025.78	2,895,421.98	-227,603.80	-7.86%
1-555-5580	EQUIP. MAINT. FEES	146.46	298.55	152.09	50.94%	2,278.76	1,791.30	-487.46	-27.21%

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5581	SOFTWARE MAINTENANCE FEES	12,426.58	10,433.95	-1,992.63	-19.10%	72,468.60	54,396.32	-18,072.28	-33.22%
1-555-5600	INSURANCE	1,636.56	1,441.33	-195.23	-13.55%	10,077.38	7,848.91	-2,228.47	-28.39%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	6,686.37	6,570.26	-116.11	-1.77%
1-555-5651	ATTORNEY RETAINER FEES	880.00	1,790.00	910.00	50.84%	12,440.00	17,505.48	5,065.48	28.94%
1-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	33,178.64	34,445.32	1,266.68	3.68%	204,138.52	211,538.56	7,400.04	3.50%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-13,858.98	-13,858.98	0.00	0.00%
1-555-5703	2012 BOND INTEREST	15,731.25	16,748.44	1,017.19	6.07%	98,456.25	104,282.31	5,826.06	5.59%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	24,214.32	24,214.32	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,195.86	-1,195.86	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	3,631.56	3,631.56	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	416.40	416.40	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	245,500.00	3,019.99	1.23%	1,454,880.06	1,473,000.00	18,119.94	1.23%
1-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,287.40	-212.60	-9.29%	15,000.00	15,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	6,630.00	6,630.00	0.00	0.00%
1-555-5850	BAD DEBTS	3,000.00	2,283.63	-716.37	-31.37%	15,390.66	18,773.47	3,382.81	18.02%
	Department 555 - GENERAL EXPENSES Total:	**737,692.34**	**694,790.31**	**-42,902.03**	**-6.17%**	**5,209,089.45**	**4,939,986.06**	**-269,103.39**	**-5.45%**
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	29,748.29	31,225.37	1,477.08	4.73%	179,100.78	180,231.54	1,130.76	0.63%
1-560-5101	CONTRACT SALARY	0.00	1,089.17	1,089.17	100.00%	0.00	1,495.07	1,495.07	100.00%
1-560-5102	CAPITALIZED COSTS	-20,740.00	-18,235.00	2,505.00	13.74%	-115,773.75	-82,783.75	32,990.00	39.85%
1-560-5104	PERS-ENGINEERING	4,002.76	3,352.24	-650.52	-19.41%	26,890.57	23,724.61	-3,165.96	-13.34%
1-560-5105	HEALTH INSURANCE	2,369.53	2,959.67	590.14	19.94%	27,889.57	28,481.56	591.99	2.08%
1-560-5106	LIFE INSURANCE	147.49	121.77	-25.72	-21.12%	681.69	670.50	-11.19	-1.67%
1-560-5107	DISABILITY INSURANCE	40.45	36.54	-3.91	-10.70%	205.59	202.44	-3.15	-1.56%
1-560-5111	FICA	1,985.39	1,798.69	-186.70	-10.38%	12,973.71	13,157.83	184.12	1.40%
1-560-5251	TRAVEL EXPENSE	920.35	0.00	-920.35	0.00%	1,975.32	108.10	-1,867.22	-1,727.31%
1-560-5252	TRAINING EXPENSE	100.00	0.00	-100.00	0.00%	225.00	137.50	-87.50	-63.64%
1-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	150.00	150.00	100.00%
1-560-5306	SUPPLIES	27.00	246.80	219.80	89.06%	2,960.09	1,512.49	-1,447.60	-95.71%
1-560-5307	OUTSIDE SERVICES	1,406.67	346.68	-1,059.99	-305.75%	5,764.09	3,040.67	-2,723.42	-89.57%
1-560-5308	ASSOCIATION DUES & EXPENSE	40.00	1,196.00	1,156.00	96.66%	425.50	1,196.00	770.50	64.42%
1-560-5551	VEHICLE EXPENSE	-1,287.67	494.29	1,781.96	360.51%	1,925.24	2,701.75	776.51	28.74%
1-560-5581	SOFTWARE MAINTENANCE	423.12	936.23	513.11	54.81%	4,322.36	4,379.01	56.65	1.29%
1-560-5601	WORKMANS COMPENSATION	533.86	604.89	71.03	11.74%	3,203.16	3,629.34	426.18	11.74%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	27.89	19.95	-7.94	-39.80%	166.58	129.80	-36.78	-28.34%
1-560-5603	INSURANCE-VEHICLES	44.77	34.23	-10.54	-30.79%	268.62	205.38	-63.24	-30.79%
1-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	12,999.96	12,960.00	-39.96	-0.31%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	11,800.00	-11,200.00	-23,000.00	-205.36%	-9,200.00	-34,200.00	-25,000.00	-73.10%
	Department 560 - ENGINEERING Total:	**33,756.56**	**17,187.52**	**-16,569.04**	**-96.40%**	**157,004.08**	**161,129.84**	**4,125.76**	**2.56%**

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Department: 565 - FIELD									
1-565-5100	FIELD SALARIES	77,050.33	66,223.38	-10,826.95	-16.35%	421,213.12	323,360.09	-97,853.03	-30.26%
1-565-5102	CAPITALIZED COSTS	-840.00	-1,020.00	-180.00	-17.65%	-1,085.00	-5,805.00	-4,720.00	-81.31%
1-565-5104	PERS-FIELD	9,829.33	8,465.53	-1,363.80	-16.11%	62,581.95	47,550.17	-15,031.78	-31.61%
1-565-5105	HEALTH INSURANCE	5,553.10	9,424.72	3,871.62	41.08%	64,416.88	68,447.77	4,030.89	5.89%
1-565-5106	LIFE INSURANCE	337.12	263.83	-73.29	-27.78%	1,886.69	1,452.70	-433.99	-29.87%
1-565-5107	DISABILITY INSURANCE	107.86	85.27	-22.59	-26.49%	599.19	455.81	-143.38	-31.46%
1-565-5110	UNIFORMS	559.71	1,093.49	533.78	48.81%	2,292.29	5,238.32	2,946.03	56.24%
1-565-5111	FICA	4,932.86	4,145.98	-786.88	-18.98%	30,394.19	22,805.26	-7,588.93	-33.28%
1-565-5251	TRAVEL AND TRAINING	218.00	499.48	281.48	56.35%	3,207.69	3,848.13	640.44	16.64%
1-565-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	138.00	0.00	-138.00	0.00%
1-565-5304	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00%	1,234.75	3,249.63	2,014.88	62.00%
1-565-5305	MISCELLANEOUS	50.11	0.00	-50.11	0.00%	75.28	268.74	193.46	71.99%
1-565-5306	OFFICE SUPPLIES	126.64	76.03	-50.61	-66.57%	1,504.14	2,921.20	1,417.06	48.51%
1-565-5307	OUTSIDE SERVICES	963.29	225.81	-737.48	-326.59%	4,887.38	4,225.82	-661.56	-15.66%
1-565-5308	DUES, SUBSCR, LICENSE	52.00	443.15	391.15	88.27%	602.00	583.15	-18.85	-3.23%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	7,601.62	0.00	-7,601.62	0.00%
1-565-5350	UTILITIES	9,285.53	4,499.20	-4,786.33	-106.38%	46,838.42	24,531.47	-22,306.95	-90.93%
1-565-5551	VEHICLE MAINT.	4,461.60	463.11	-3,998.49	-863.40%	24,560.01	13,808.87	-10,751.14	-77.86%
1-565-5552	FIELD REPAIR AND MAINT.	29,600.65	23,857.54	-5,743.11	-24.07%	206,011.87	183,234.75	-22,777.12	-12.43%
1-565-5555	SCADA HAND TOOLS	0.00	32.30	32.30	100.00%	87.29	247.44	160.15	64.72%
1-565-5557	EQUIPMENT MAINT.	364.21	76.72	-287.49	-374.73%	7,900.16	1,234.44	-6,665.72	-539.98%
1-565-5558	SUPPLIES, HAND TOOLS	961.90	3,530.59	2,568.69	72.76%	26,118.59	17,351.20	-8,767.39	-50.53%
1-565-5559	GAS AND OIL	4,317.05	3,071.81	-1,245.24	-40.54%	28,689.28	21,366.58	-7,322.70	-34.27%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	4,434.06	1,861.18	-2,572.88	-138.24%
1-565-5561	BUILDING MAINT.	575.23	697.76	122.53	17.56%	9,782.54	3,973.33	-5,809.21	-146.21%
1-565-5563	WATER TOWER MAINT	2,080.10	1,556.68	-523.42	-33.62%	7,720.39	9,320.89	1,600.50	17.17%
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	2,349.42	1,924.15	-425.27	-22.10%	14,096.17	11,545.20	-2,550.97	-22.10%
1-565-5602	INS.-VEHICLES & BLDGS.	1,742.20	1,270.03	-472.17	-37.18%	10,466.20	7,856.72	-2,609.48	-33.21%
1-565-5800	DEPRECIATION	9,166.66	8,330.00	-836.66	-10.04%	54,999.96	49,980.00	-5,019.96	-10.04%
	Department 565 - FIELD Total:	**163,844.90**	**139,236.56**	**-24,608.34**	**-17.67%**	**1,043,314.65**	**824,913.86**	**-218,400.79**	**-26.48%**
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	58,101.96	61,866.47	3,764.51	6.08%	319,414.83	298,072.56	-21,342.27	-7.16%
1-570-5104	PERS-OFFICE	7,255.96	6,984.18	-271.78	-3.89%	47,397.95	43,323.31	-4,074.64	-9.41%
1-570-5105	HEALTH INSURANCE	3,183.57	4,759.65	1,576.08	33.11%	37,331.28	38,909.82	1,578.54	4.06%
1-570-5106	LIFE INSURANCE	168.56	182.65	14.09	7.71%	906.14	1,005.73	99.59	9.90%
1-570-5107	DISABILITY INSURANCE	53.93	48.73	-5.20	-10.67%	281.68	286.52	4.84	1.69%
1-570-5110	UNIFORMS	955.95	0.00	-955.95	0.00%	4,254.63	0.00	-4,254.63	0.00%
1-570-5111	FICA	3,909.69	3,687.78	-221.91	-6.02%	23,036.85	20,905.29	-2,131.56	-10.20%
1-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	433.68	559.78	126.10	22.53%
1-570-5252	TRAINING EXPENSE	0.00	263.16	263.16	100.00%	1,067.50	536.16	-531.34	-99.10%

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5305	MISCELLANEOUS	232.47	8.17	-224.30	-2,745.41%	6,216.31	276.21	-5,940.10	-2,150.57%
1-570-5306	OFFICE SUPPLIES	399.90	1,567.69	1,167.79	74.49%	4,513.30	9,557.35	5,044.05	52.78%
1-570-5307	OUTSIDE SERVICES	582.42	354.55	-227.87	-64.27%	1,568.77	950.19	-618.58	-65.10%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	293.04	268.50	-24.54	-9.14%
1-570-5309	POSTAGE/MAILING	8,126.91	10,333.93	2,207.02	21.36%	72,066.45	63,184.30	-8,882.15	-14.06%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	0.00	-119.24	0.00%
1-570-5311	PUBLIC RELATIONS	1,062.69	907.53	-155.16	-17.10%	2,680.55	1,793.85	-886.70	-49.43%
1-570-5312	ARKANSAS ONE CALL	509.32	775.10	265.78	34.29%	3,730.45	4,705.87	975.42	20.73%
1-570-5313	CASH LONG/SHORT	129.19	-65.04	-194.23	-298.63%	255.42	-75.96	-331.38	-436.26%
1-570-5320	COMPUTER EXPENSE	990.14	318.06	-672.08	-211.31%	3,680.64	2,949.38	-731.26	-24.79%
1-570-5601	WORKMANS COMPENSATION	57.37	57.29	-0.08	-0.14%	344.82	343.74	-1.08	-0.31%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	-19,375.00	-4,375.00	15,000.00	342.86%	-16,250.00	-5,250.00	11,000.00	209.52%
	Department 570 - OFFICE Total:	**66,345.03**	**87,674.90**	**21,329.87**	**24.33%**	**513,343.53**	**482,302.60**	**-31,040.93**	**-6.44%**
Department: 580 - METER READING									
1-580-5100	SALARIES	0.00	10,338.52	10,338.52	100.00%	0.00	50,925.79	50,925.79	100.00%
1-580-5104	PERS-METER READING	0.00	1,210.11	1,210.11	100.00%	0.00	7,450.38	7,450.38	100.00%
1-580-5105	HEALTH INSURANCE	0.00	1,183.87	1,183.87	100.00%	0.00	11,214.25	11,214.25	100.00%
1-580-5106	LIFE INSURANCE	0.00	40.59	40.59	100.00%	0.00	223.51	223.51	100.00%
1-580-5107	DISABILITY INSURANCE	0.00	12.18	12.18	100.00%	0.00	67.47	67.47	100.00%
1-580-5110	UNIFORMS	0.00	116.78	116.78	100.00%	0.00	741.57	741.57	100.00%
1-580-5111	FICA	0.00	645.05	645.05	100.00%	0.00	3,716.43	3,716.43	100.00%
1-580-5570	MAINTENANCE AND FUEL	0.00	498.69	498.69	100.00%	0.00	5,957.89	5,957.89	100.00%
1-580-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	0.00	88.23	88.23	100.00%
1-580-5601	WORKMANS COMPENSATION	0.00	123.26	123.26	100.00%	0.00	739.56	739.56	100.00%
1-580-5603	INSURANCE-VEHICLES	0.00	15.67	15.67	100.00%	0.00	94.02	94.02	100.00%
1-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	4,980.00	4,980.00	100.00%
1-580-5950	TRANSFER MR COSTS/SEWER	0.00	-1,925.00	-1,925.00	-100.00%	0.00	-11,550.00	-11,550.00	-100.00%
	Department 580 - METER READING Total:	**0.00**	**13,089.72**	**13,089.72**	**100.00%**	**0.00**	**74,649.10**	**74,649.10**	**100.00%**
	Expense Total:	**1,001,638.83**	**951,979.01**	**-49,659.82**	**-5.22%**	**6,922,751.71**	**6,482,981.46**	**-439,770.25**	**-6.78%**
	Fund 1 Surplus (Deficit):	**120,180.03**	**136,549.32**	**-16,369.29**	**-11.99%**	**3,241,705.39**	**2,291,882.80**	**949,822.59**	**41.44%**

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. 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	785,400.51	750,351.14	35,049.37	4.67%	5,299,854.95	4,725,952.43	573,902.52	12.14%
2-4450.00	COMMERCIAL SEWER	259,180.93	246,336.33	12,844.60	5.21%	1,787,532.88	1,500,324.58	287,208.30	19.14%
2-4460.00	INDUSTRIAL SEWER	174,418.44	187,876.63	-13,458.19	-7.16%	1,339,073.76	1,213,871.25	125,202.51	10.31%
2-4470.02	LABOR SALES	0.00	2,104.72	-2,104.72	-100.00%	2,042.32	3,701.12	-1,658.80	-44.82%
2-4470.03	MACHINE TIME SALES	0.00	2,525.00	-2,525.00	-100.00%	625.00	3,812.50	-3,187.50	-83.61%
2-4471.05	PENALTY	0.00	13,098.98	-13,098.98	-100.00%	32,197.61	76,922.67	-44,725.06	-58.14%
2-4472.00	INTEREST INCOME-INVESTMNTS	36,214.20	5,023.31	31,190.89	620.92%	120,247.19	19,599.83	100,647.36	513.51%
2-4472.01	INTEREST INCOME-BANK ACCTS	6,838.71	812.81	6,025.90	741.37%	21,420.46	5,707.26	15,713.20	275.32%
2-4472.98	INTEREST INCOME-BOND FUNDS	56.97	0.63	56.34	8,942.86%	7,227.59	91.39	7,136.20	7,808.51%
2-4475.00	RENT INCOME	0.00	600.00	-600.00	-100.00%	1,200.00	3,600.00	-2,400.00	-66.67%
2-4476.00	NEW CUSTOMER FEES	5,880.00	5,310.00	570.00	10.73%	36,210.00	42,046.00	-5,836.00	-13.88%
2-4476.10	ACCESS FEES	3,600.00	900.00	2,700.00	300.00%	80,430.00	175,500.00	-95,070.00	-54.17%
2-4476.20	IMPACT FEES	66,800.00	69,600.00	-2,800.00	-4.02%	446,600.00	658,800.00	-212,200.00	-32.21%
2-4482.00	INLAND BILLING REVENUE	5,492.75	5,400.50	92.25	1.71%	30,753.50	32,383.75	-1,630.25	-5.03%
2-4485.00	MISCELLANEOUS INCOME	8,072.10	12,594.38	-4,522.28	-35.91%	79,054.68	57,884.17	21,170.51	36.57%
	Revenue Total:	**1,351,954.61**	**1,302,534.43**	**49,420.18**	**3.79%**	**9,284,469.94**	**8,520,196.95**	**764,272.99**	**8.97%**
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	810.26	246.29	-563.97	-228.99%	1,096.83	829.41	-267.42	-32.24%
2-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	65.70	54.75	83.33%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	850.17	60.00	-790.17	-1,316.95%
2-555-5302	JANITORIAL EXPENSE	1,654.15	271.38	-1,382.77	-509.53%	10,400.31	7,563.11	-2,837.20	-37.51%
2-555-5305	MISCELLANEOUS	24,568.49	-135.31	-24,703.80	-18,257.19%	73,120.39	20,892.58	-52,227.81	-249.98%
2-555-5331	IWG/USGS	0.00	5,172.00	5,172.00	100.00%	0.00	10,344.00	10,344.00	100.00%
2-555-5350	UTILITIES	4,191.38	2,749.32	-1,442.06	-52.45%	15,933.45	11,964.74	-3,968.71	-33.17%
2-555-5401	CITY FRANCHISE FEES	43,751.67	41,448.40	-2,303.27	-5.56%	296,523.95	259,486.18	-37,037.77	-14.27%
2-555-5580	EQUIP. MAINT. FEES	146.46	298.55	152.09	50.94%	2,278.76	1,791.30	-487.46	-27.21%
2-555-5581	SOFTWARE MAINTENANCE FEES	12,426.57	10,433.96	-1,992.61	-19.10%	72,468.63	54,239.37	-18,229.26	-33.61%
2-555-5600	INSURANCE	787.23	822.82	35.59	4.33%	4,989.85	4,424.87	-564.98	-12.77%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	6,686.37	6,570.26	-116.11	-1.77%
2-555-5651	ATTORNEY RETAINER FEES	3,760.00	4,190.00	430.00	10.26%	17,080.00	21,505.47	4,425.47	20.58%
2-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
2-555-5800	DEPRECIATION	186,916.66	202,166.67	15,250.01	7.54%	1,131,499.96	1,213,000.02	81,500.06	6.72%
2-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,287.40	-212.60	-9.29%	15,000.00	14,787.40	-212.60	-1.44%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	6,630.00	6,630.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	3,115.49	115.49	3.71%	18,317.70	23,006.01	4,688.31	20.38%
	Department 555 - GENERAL EXPENSES Total:	**286,753.47**	**275,191.25**	**-11,562.22**	**-4.20%**	**1,676,887.32**	**1,661,160.42**	**-15,726.90**	**-0.95%**
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	27,634.05	26,805.20	-828.85	-3.09%	155,880.48	149,049.17	-6,831.31	-4.58%

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-560-5101	CONTRACT SALARY	0.00	1,089.16	1,089.16	100.00%	0.00	1,495.06	1,495.06	100.00%
2-560-5102	CAPITALIZED COSTS	-11,342.50	-11,247.50	95.00	0.84%	-83,658.75	-86,697.50	-3,038.75	-3.51%
2-560-5104	PERS-ENGINEERING	3,580.96	3,454.00	-126.96	-3.68%	23,346.60	21,513.49	-1,833.11	-8.52%
2-560-5105	HEALTH INSURANCE	1,184.77	245.20	-939.57	-383.19%	13,944.78	13,006.13	-938.65	-7.22%
2-560-5106	LIFE INSURANCE	58.67	81.74	23.07	28.22%	344.71	372.16	27.45	7.38%
2-560-5107	DISABILITY INSURANCE	17.06	24.40	7.34	30.08%	101.98	107.95	5.97	5.53%
2-560-5111	FICA	1,852.13	1,810.89	-41.24	-2.28%	11,265.20	10,384.41	-880.79	-8.48%
2-560-5251	TRAVEL EXPENSE	2,173.48	0.00	-2,173.48	0.00%	3,691.97	108.10	-3,583.87	-3,315.33%
2-560-5252	TRAINING EXPENSE	750.00	0.00	-750.00	0.00%	1,175.00	187.50	-987.50	-526.67%
2-560-5305	MISCELLANEOUS	0.00	212.60	212.60	100.00%	0.00	362.60	362.60	100.00%
2-560-5306	SUPPLIES	27.00	246.79	219.79	89.06%	1,448.17	1,130.29	-317.88	-28.12%
2-560-5307	OUTSIDE SERVICES	180.83	151.98	-28.85	-18.98%	1,272.93	2,156.65	883.72	40.98%
2-560-5308	ASSOCIATION DUES & EXPENSE	40.00	156.00	116.00	74.36%	177.50	156.00	-21.50	-13.78%
2-560-5551	VEHICLE EXPENSE	43.67	264.05	220.38	83.46%	830.18	1,200.98	370.80	30.87%
2-560-5582	SOFTWARE MAINTENANCE	273.12	277.71	4.59	1.65%	1,638.68	1,585.13	-53.55	-3.38%
2-560-5601	WORKMANS COMPENSATION	352.28	366.46	14.18	3.87%	2,113.68	2,198.76	85.08	3.87%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	24.63	19.95	-4.68	-23.46%	150.28	129.80	-20.48	-15.78%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	109.14	109.14	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	12,999.96	12,960.00	-39.96	-0.31%
2-560-5950	TRANSFER ADMIN COSTS/WATER	-11,800.00	13,200.00	25,000.00	189.39%	9,200.00	34,200.00	25,000.00	73.10%
	Department 560 - ENGINEERING Total:	**17,235.00**	**39,336.82**	**22,101.82**	**56.19%**	**156,032.49**	**165,715.82**	**9,683.33**	**5.84%**
Department: 565 - FIELD									
2-565-5100	FIELD SALARIES	76,096.94	62,126.59	-13,970.35	-22.49%	430,953.55	307,668.71	-123,284.84	-40.07%
2-565-5102	CAPITALIZED COSTS	-1,855.00	0.00	1,855.00	0.00%	-2,135.00	-2,400.00	-265.00	-11.04%
2-565-5104	PERS-FIELD	10,394.55	8,061.29	-2,333.26	-28.94%	64,172.87	46,188.26	-17,984.61	-38.94%
2-565-5105	HEALTH INSURANCE	6,737.87	9,817.66	3,079.79	31.37%	71,329.03	65,044.85	-6,284.18	-9.66%
2-565-5106	LIFE INSURANCE	359.23	367.82	8.59	2.34%	2,094.76	1,723.14	-371.62	-21.57%
2-565-5107	DISABILITY INSURANCE	104.00	109.81	5.81	5.29%	620.32	499.76	-120.56	-24.12%
2-565-5110	UNIFORMS	1,739.76	1,391.98	-347.78	-24.98%	3,970.58	5,173.48	1,202.90	23.25%
2-565-5111	FICA	5,008.25	3,897.43	-1,110.82	-28.50%	30,674.79	21,805.07	-8,869.72	-40.68%
2-565-5251	TRAVEL AND TRAINING	1,937.62	87.24	-1,850.38	-2,121.02%	7,007.91	3,403.93	-3,603.98	-105.88%
2-565-5304	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00%	1,149.59	2,816.21	1,666.62	59.18%
2-565-5305	MISCELLANEOUS	50.12	0.00	-50.12	0.00%	584.29	247.98	-336.31	-135.62%
2-565-5306	OFFICE SUPPLIES	126.65	76.02	-50.63	-66.60%	1,682.87	2,921.20	1,238.33	42.39%
2-565-5307	OUTSIDE SERVICES	575.29	225.82	-349.47	-154.76%	4,308.94	4,455.03	146.09	3.28%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	305.16	305.16	100.00%	52.00	473.66	421.66	89.02%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	5,573.28	5,573.28	100.00%
2-565-5350	UTILITIES	6,558.46	6,012.79	-545.67	-9.08%	39,599.33	36,705.18	-2,894.15	-7.88%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	579.17	568.38	-10.79	-1.90%	3,578.79	3,378.10	-200.69	-5.94%
2-565-5551	VEHICLE MAINT.	3,773.78	198.00	-3,575.78	-1,805.95%	12,902.58	7,700.98	-5,201.60	-67.54%
2-565-5552	FIELD REPAIR AND MAINT.	2,610.28	1,522.76	-1,087.52	-71.42%	10,524.84	23,065.24	12,540.40	54.37%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	-9.89	0.00	9.89	0.00%

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5554	CAMERA	1,175.48	3.13	-1,172.35	-37,455.27%	6,951.34	17,112.19	10,160.85	59.38%
2-565-5555	SCADA HAND TOOLS	0.00	32.31	32.31	100.00%	87.31	247.45	160.14	64.72%
2-565-5556	FLUSHTRUCKS	7,225.70	4,295.47	-2,930.23	-68.22%	53,734.57	11,328.63	-42,405.94	-374.33%
2-565-5557	EQUIPMENT MAINT.	64.35	53.95	-10.40	-19.28%	2,703.17	2,964.54	261.37	8.82%
2-565-5558	SUPPLIES, HAND TOOLS	133.04	392.86	259.82	66.14%	10,727.25	5,983.67	-4,743.58	-79.28%
2-565-5559	GAS AND OIL	5,841.04	3,194.15	-2,646.89	-82.87%	38,129.69	22,691.68	-15,438.01	-68.03%
2-565-5560	GENERATOR MAINTENANCE	0.00	43.34	43.34	100.00%	6,310.92	3,947.77	-2,363.15	-59.86%
2-565-5561	BUILDING MAINT.	575.25	697.79	122.54	17.56%	9,717.37	3,973.34	-5,744.03	-144.56%
2-565-5563	LIFT STATION MAINT	4,518.63	9,092.70	4,574.07	50.30%	12,235.53	20,853.57	8,618.04	41.33%
2-565-5580	CUES SOFTWARE	169.17	169.17	0.00	0.00%	1,015.02	1,015.02	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,347.14	2,481.04	133.90	5.40%	14,082.99	14,885.94	802.95	5.39%
2-565-5602	INS.-VEHICLES & BLDGS.	1,222.79	1,301.30	78.51	6.03%	8,382.20	7,500.24	-881.96	-11.76%
2-565-5603	INSURANCE-VEHICLES	50.04	0.00	-50.04	0.00%	50.04	0.00	-50.04	0.00%
2-565-5800	DEPRECIATION	17,500.00	16,600.00	-900.00	-5.42%	105,000.00	99,600.00	-5,400.00	-5.42%
	Department 565 - FIELD Total:	**155,619.60**	**133,125.96**	**-22,493.64**	**-16.90%**	**952,189.55**	**748,548.10**	**-203,641.45**	**-27.20%**
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	49,604.17	56,758.53	7,154.36	12.60%	297,963.70	292,457.56	-5,506.14	-1.88%
2-570-5104	PERS-OFFICE	6,404.60	7,063.61	659.01	9.33%	44,952.67	42,926.88	-2,025.79	-4.72%
2-570-5105	HEALTH INSURANCE	3,159.37	5,351.59	2,192.22	40.96%	39,842.60	43,755.40	3,912.80	8.94%
2-570-5106	LIFE INSURANCE	162.55	183.91	21.36	11.61%	1,039.81	1,055.17	15.36	1.46%
2-570-5107	DISABILITY INSURANCE	47.51	54.90	7.39	13.46%	307.95	316.60	8.65	2.73%
2-570-5110	UNIFORMS	1,161.63	0.00	-1,161.63	0.00%	5,193.38	0.00	-5,193.38	0.00%
2-570-5111	FICA	3,268.61	3,550.91	282.30	7.95%	21,829.26	20,749.83	-1,079.43	-5.20%
2-570-5251	TRAVEL EXPENSE	230.82	0.00	-230.82	0.00%	688.02	327.94	-360.08	-109.80%
2-570-5252	TRAINING EXPENSE	2,803.50	263.16	-2,540.34	-965.32%	3,401.00	821.16	-2,579.84	-314.17%
2-570-5305	MISCELLANEOUS	232.49	8.16	-224.33	-2,749.14%	2,287.79	276.19	-2,011.60	-728.34%
2-570-5306	OFFICE SUPPLIES	399.88	1,567.68	1,167.80	74.49%	4,513.27	9,460.49	4,947.22	52.29%
2-570-5307	OUTSIDE SERVICES	616.41	354.55	-261.86	-73.86%	1,602.78	950.19	-652.59	-68.68%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	40.00	40.00	100.00%	293.04	308.50	15.46	5.01%
2-570-5309	POSTAGE/MAILING	8,126.90	10,333.98	2,207.08	21.36%	72,066.44	63,184.42	-8,882.02	-14.06%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	0.00	-119.24	0.00%
2-570-5311	PUBLIC RELATIONS	1,062.69	907.53	-155.16	-17.10%	2,850.87	1,793.85	-1,057.02	-58.92%
2-570-5312	ARKANSAS ONE CALL	509.33	775.10	265.77	34.29%	3,730.45	4,705.87	975.42	20.73%
2-570-5320	COMPUTER EXPENSE	990.15	318.05	-672.10	-211.32%	3,680.77	2,927.51	-753.26	-25.73%
2-570-5601	WORKMANS COMPENSATION	57.23	43.48	-13.75	-31.62%	343.38	260.88	-82.50	-31.62%
2-570-5950	TRANSFER ADMIN COSTS/WATER	19,375.00	4,375.00	-15,000.00	-342.86%	16,250.00	5,250.00	-11,000.00	-209.52%
	Department 570 - OFFICE Total:	**98,212.84**	**91,950.14**	**-6,262.70**	**-6.81%**	**522,956.42**	**491,528.44**	**-31,427.98**	**-6.39%**
Department: 580 - METER READING									
2-580-5100	SALARIES	0.00	6,738.49	6,738.49	100.00%	0.00	34,112.54	34,112.54	100.00%
2-580-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	0.00	-705.00	-705.00	-100.00%
2-580-5104	PERS-METER READING	0.00	928.52	928.52	100.00%	0.00	5,111.99	5,111.99	100.00%

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-580-5105	HEALTH INSURANCE	0.00	1,183.87	1,183.87	100.00%	0.00	8,168.09	8,168.09	100.00%
2-580-5106	LIFE INSURANCE	0.00	20.43	20.43	100.00%	0.00	214.04	214.04	100.00%
2-580-5107	DISABILITY INSURANCE	0.00	6.10	6.10	100.00%	0.00	61.81	61.81	100.00%
2-580-5110	UNIFORMS	0.00	116.77	116.77	100.00%	0.00	716.42	716.42	100.00%
2-580-5111	FICA	0.00	447.19	447.19	100.00%	0.00	2,468.30	2,468.30	100.00%
2-580-5570	MAINTENANCE AND FUEL	0.00	1,384.94	1,384.94	100.00%	0.00	6,927.58	6,927.58	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	584.76	584.76	100.00%
2-580-5603	INSURANCE-VEHICLES	0.00	47.54	47.54	100.00%	0.00	285.24	285.24	100.00%
2-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	4,980.00	4,980.00	100.00%
2-580-5950	TRANSFER MR COSTS/WATER	0.00	1,925.00	1,925.00	100.00%	0.00	11,550.00	11,550.00	100.00%
	Department 580 - METER READING Total:	**0.00**	**13,726.31**	**13,726.31**	**100.00%**	**0.00**	**74,548.24**	**74,548.24**	**100.00%**
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	77,713.70	81,089.67	3,375.97	4.16%	456,067.83	417,021.13	-39,046.70	-9.36%
2-591-5102	CAPITALIZED COSTS	-130.00	-275.00	-145.00	-52.73%	-3,412.50	-2,585.00	827.50	32.01%
2-591-5104	PERS-RPCF	10,551.21	10,514.03	-37.18	-0.35%	68,635.98	62,056.78	-6,579.20	-10.60%
2-591-5105	HEALTH INSURANCE	5,923.83	9,245.61	3,321.78	35.93%	67,993.05	75,214.94	7,221.89	9.60%
2-591-5106	LIFE & DISABILITY INSURANCE	384.31	398.02	13.71	3.44%	2,327.18	2,290.00	-37.18	-1.62%
2-591-5110	UNIFORMS	0.00	629.21	629.21	100.00%	3,067.92	2,870.55	-197.37	-6.88%
2-591-5111	FICA	5,051.54	5,059.10	7.56	0.15%	32,443.88	29,239.61	-3,204.27	-10.96%
2-591-5251	TRAVEL AND TRAINING	0.00	80.00	80.00	100.00%	4,332.05	1,415.29	-2,916.76	-206.09%
2-591-5304	PERSONNEL SAFETY EQUIP.	150.00	132.00	-18.00	-13.64%	2,953.42	4,681.60	1,728.18	36.91%
2-591-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	49.28	23.21	-26.07	-112.32%
2-591-5306	OFFICE SUPPLIES & POSTAGE	112.36	95.62	-16.74	-17.51%	2,303.41	2,558.76	255.35	9.98%
2-591-5307	OUTSIDE SERVICES	897.50	416.06	-481.44	-115.71%	4,183.51	4,057.18	-126.33	-3.11%
2-591-5308	PUBLICATIONS AND DUES	160.00	0.00	-160.00	0.00%	10,745.00	10,780.79	35.79	0.33%
2-591-5310	OFFICE MACHINE MAINT.	0.00	0.00	0.00	0.00%	77.76	0.00	-77.76	0.00%
2-591-5350	TELEPHONE EXPENSE	1,183.31	1,142.47	-40.84	-3.57%	7,226.42	6,039.58	-1,186.84	-19.65%
2-591-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	54.71	54.71	100.00%
2-591-5583	COMPUTER EXPENSE	1,425.04	1,314.61	-110.43	-8.40%	8,417.86	8,872.10	454.24	5.12%
2-591-5601	WORKMANS COMPENSATION	1,202.21	1,066.22	-135.99	-12.75%	7,213.26	6,397.32	-815.94	-12.75%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,348.24	2,823.16	-1,525.08	-54.02%	25,956.23	17,196.04	-8,760.19	-50.94%
2-591-5800	DEPRECIATION-WWTP	205,833.33	207,166.67	1,333.34	0.64%	1,234,999.98	1,243,000.02	8,000.04	0.64%
2-591-9112	2016 BOND INTEREST	23,183.33	27,100.00	3,916.67	14.45%	154,766.66	177,666.68	22,900.02	12.89%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-55,297.44	-55,297.44	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-19,307.16	-19,307.16	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	789.12	789.12	0.00	0.00%
	Department 591 - PCF ADMIN Total:	**325,687.33**	**335,694.87**	**10,007.54**	**2.98%**	**2,016,532.70**	**1,995,035.81**	**-21,496.89**	**-1.08%**
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	2,353.98	0.00	-2,353.98	0.00%	5,893.47	781.80	-5,111.67	-653.83%

		2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-592-5307	OUTSIDE SERVICES	0.00	1,226.00	1,226.00	100.00%	4,227.11	5,815.13	1,588.02	27.31%
2-592-5314	PLANT RESEARCH	4,719.11	417.91	-4,301.20	-1,029.22%	6,012.82	1,917.35	-4,095.47	-213.60%
2-592-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	905.19	0.00	-905.19	0.00%
2-592-5558	MINOR EQUIPMENT	42.56	0.00	-42.56	0.00%	324.71	0.00	-324.71	0.00%
2-592-5970	CHEMICALS	0.00	384.07	384.07	100.00%	0.00	2,197.81	2,197.81	100.00%
	Department 592 - PCF ENVIRONMENTAL Total:	**7,115.65**	**2,027.98**	**-5,087.67**	**-250.87%**	**18,412.72**	**10,792.09**	**-7,620.63**	**-70.61%**
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	0.00	0.00	0.00	0.00%	181.21	0.00	-181.21	0.00%
2-593-5307	OUTSIDE SERVICES	40.00	1,615.00	1,575.00	97.52%	3,991.85	3,095.00	-896.85	-28.98%
2-593-5350	UTILITIES	56,545.34	43,067.44	-13,477.90	-31.29%	355,469.15	260,970.58	-94,498.57	-36.21%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	0.00	33.61	33.61	100.00%
2-593-5558	MINOR EQUIPMENT	215.59	494.95	279.36	56.44%	574.59	10,244.26	9,669.67	94.39%
2-593-5970	CHEMICALS	9,945.60	534.10	-9,411.50	-1,762.12%	70,052.97	35,802.65	-34,250.32	-95.66%
	Department 593 - PCF OPS Total:	**66,746.53**	**45,711.49**	**-21,035.04**	**-46.02%**	**430,625.07**	**310,346.92**	**-120,278.15**	**-38.76%**
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	0.00	40.00	40.00	100.00%	40.00	1,735.00	1,695.00	97.69%
2-594-5305	MISCELLANEOUS	210.35	0.00	-210.35	0.00%	286.50	452.38	165.88	36.67%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	0.00	1,662.23	1,662.23	100.00%
2-594-5307	OUTSIDE SERVICES	1,478.27	170.00	-1,308.27	-769.57%	27,594.01	34,007.88	6,413.87	18.86%
2-594-5551	VEHICLE EXPENSE	0.00	0.00	0.00	0.00%	202.12	3,434.58	3,232.46	94.12%
2-594-5557	EQUIPMENT MAINT.	8,968.67	6,330.83	-2,637.84	-41.67%	127,533.72	108,750.46	-18,783.26	-17.27%
2-594-5559	SUPPORT EQUIPMENT	-16.00	0.00	16.00	0.00%	7,806.47	0.00	-7,806.47	0.00%
2-594-5560	EQUIPMENT RENTAL	0.00	50.81	50.81	100.00%	281.51	271.86	-9.65	-3.55%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,581.20	795.67	-785.53	-98.73%	9,118.61	6,421.36	-2,697.25	-42.00%
2-594-5562	MAINTENANCE SUPPLIES	408.25	347.31	-60.94	-17.55%	8,076.92	2,234.30	-5,842.62	-261.50%
	Department 594 - PCF MAINTENANCE Total:	**12,630.74**	**7,734.62**	**-4,896.12**	**-63.30%**	**180,939.86**	**158,970.05**	**-21,969.81**	**-13.82%**
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5306	SUPPLIES	0.00	0.00	0.00	0.00%	22.97	0.00	-22.97	0.00%
2-595-5307	OUTSIDE SERVICES	330.00	390.00	60.00	15.38%	8,024.80	1,269.64	-6,755.16	-532.05%
2-595-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	42.06	42.06	100.00%
2-595-5970	CHEMICALS	0.00	0.00	0.00	0.00%	29,047.44	0.00	-29,047.44	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	45,985.77	22,262.03	-23,723.74	-106.57%	234,194.42	163,871.81	-70,322.61	-42.91%
2-595-5981	SLUDGE DISPOSAL REVENUE	-819.59	0.00	819.59	0.00%	-11,070.82	0.00	11,070.82	0.00%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	**45,496.18**	**22,652.03**	**-22,844.15**	**-100.85%**	**260,218.81**	**165,183.51**	**-95,035.30**	**-57.53%**
	Expense Total:	**1,015,497.34**	**967,151.47**	**-48,345.87**	**-5.00%**	**6,214,794.94**	**5,781,829.40**	**-432,965.54**	**-7.49%**
	Fund 2 Surplus (Deficit):	**336,457.27**	**335,382.96**	**1,074.31**	**0.32%**	**3,069,675.00**	**2,738,367.55**	**331,307.45**	**12.10%**
	Total Surplus (Deficit):	**456,637.30**	**471,932.28**	**-15,294.98**	**-3.24%**	**6,311,380.39**	**5,030,250.35**	**1,281,130.04**	**25.47%**

Group Summary

Departmen...	2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,121,818.86	1,088,528.33	33,290.53	3.06%	10,164,457.10	8,774,864.26	1,389,592.84	15.84%
Revenue Total:	**1,121,818.86**	**1,088,528.33**	**33,290.53**	**3.06%**	**10,164,457.10**	**8,774,864.26**	**1,389,592.84**	**15.84%**
Expense								
555 - GENERAL EXPENSES	737,692.34	694,790.31	-42,902.03	-6.17%	5,209,089.45	4,939,986.06	-269,103.39	-5.45%
560 - ENGINEERING	33,756.56	17,187.52	-16,569.04	-96.40%	157,004.08	161,129.84	4,125.76	2.56%
565 - FIELD	163,844.90	139,236.56	-24,608.34	-17.67%	1,043,314.65	824,913.86	-218,400.79	-26.48%
570 - OFFICE	66,345.03	87,674.90	21,329.87	24.33%	513,343.53	482,302.60	-31,040.93	-6.44%
580 - METER READING	0.00	13,089.72	13,089.72	100.00%	0.00	74,649.10	74,649.10	100.00%
Expense Total:	**1,001,638.83**	**951,979.01**	**-49,659.82**	**-5.22%**	**6,922,751.71**	**6,482,981.46**	**-439,770.25**	**-6.78%**
Fund 1 Surplus (Deficit):	**120,180.03**	**136,549.32**	**-16,369.29**	**-11.99%**	**3,241,705.39**	**2,291,882.80**	**949,822.59**	**41.44%**

Departmen…	2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,351,954.61	1,302,534.43	49,420.18	3.79%	9,284,469.94	8,520,196.95	764,272.99	8.97%
Revenue Total:	**1,351,954.61**	**1,302,534.43**	**49,420.18**	**3.79%**	**9,284,469.94**	**8,520,196.95**	**764,272.99**	**8.97%**
Expense								
555 - GENERAL EXPENSES	286,753.47	275,191.25	-11,562.22	-4.20%	1,676,887.32	1,661,160.42	-15,726.90	-0.95%
560 - ENGINEERING	17,235.00	39,336.82	22,101.82	56.19%	156,032.49	165,715.82	9,683.33	5.84%
565 - FIELD	155,619.60	133,125.96	-22,493.64	-16.90%	952,189.55	748,548.10	-203,641.45	-27.20%
570 - OFFICE	98,212.84	91,950.14	-6,262.70	-6.81%	522,956.42	491,528.44	-31,427.98	-6.39%
580 - METER READING	0.00	13,726.31	13,726.31	100.00%	0.00	74,548.24	74,548.24	100.00%
591 - PCF ADMIN	325,687.33	335,694.87	10,007.54	2.98%	2,016,532.70	1,995,035.81	-21,496.89	-1.08%
592 - PCF ENVIRONMENTAL	7,115.65	2,027.98	-5,087.67	-250.87%	18,412.72	10,792.09	-7,620.63	-70.61%
593 - PCF OPS	66,746.53	45,711.49	-21,035.04	-46.02%	430,625.07	310,346.92	-120,278.15	-38.76%
594 - PCF MAINTENANCE	12,630.74	7,734.62	-4,896.12	-63.30%	180,939.86	158,970.05	-21,969.81	-13.82%
595 - PCF SMS DISPOSAL EXPENSE	45,496.18	22,652.03	-22,844.15	-100.85%	260,218.81	165,183.51	-95,035.30	-57.53%
Expense Total:	**1,015,497.34**	**967,151.47**	**-48,345.87**	**-5.00%**	**6,214,794.94**	**5,781,829.40**	**-432,965.54**	**-7.49%**
Fund 2 Surplus (Deficit):	**336,457.27**	**335,382.96**	**1,074.31**	**0.32%**	**3,069,675.00**	**2,738,367.55**	**331,307.45**	**12.10%**
Total Surplus (Deficit):	**456,637.30**	**471,932.28**	**-15,294.98**	**-3.24%**	**6,311,380.39**	**5,030,250.35**	**1,281,130.04**	**25.47%**

Fund Summary

Fund	2022-2023 Dec. Activity	2021-2022 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	120,180.03	136,549.32	-16,369.29	-11.99%	3,241,705.39	2,291,882.80	949,822.59	41.44%
2 - SEWER	336,457.27	335,382.96	1,074.31	0.32%	3,069,675.00	2,738,367.55	331,307.45	12.10%
Total Surplus (Deficit):	**456,637.30**	**471,932.28**	**-15,294.98**	**-3.24%**	**6,311,380.39**	**5,030,250.35**	**1,281,130.04**	**25.47%**

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 12/31/2022

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER									
Revenue									
RevCategory: 4440 - RESIDENTIAL CONSUMPTION									
1-4440.00	RESIDENTIAL WATER	548,133.83	598,656.60	50,522.77	9.22%	4,608,937.16	5,672,031.71	1,063,094.55	23.07%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**548,133.83**	**598,656.60**	**50,522.77**	**9.22%**	**4,608,937.16**	**5,672,031.71**	**1,063,094.55**	**23.07%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
1-4450.00	COMMERCIAL WATER	273,306.00	294,243.95	20,937.95	7.66%	2,198,779.04	2,752,563.90	553,784.86	25.19%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**273,306.00**	**294,243.95**	**20,937.95**	**7.66%**	**2,198,779.04**	**2,752,563.90**	**553,784.86**	**25.19%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
1-4460.00	INDUSTRIAL WATER	121,498.54	116,814.60	-4,683.94	-3.86%	787,667.72	903,919.51	116,251.79	14.76%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**121,498.54**	**116,814.60**	**-4,683.94**	**-3.86%**	**787,667.72**	**903,919.51**	**116,251.79**	**14.76%**
RevCategory: 4470 - MISCELLANEOUS SALES									
1-4470.00	HYDRANTS	1,195.00	1,210.00	15.00	1.26%	7,140.00	7,235.00	95.00	1.33%
1-4470.01	FIRE LINES	10,240.00	10,720.00	480.00	4.69%	61,240.00	63,790.67	2,550.67	4.17%
1-4470.02	LABOR SALES	3,179.53	0.00	-3,179.53	-100.00%	45,721.32	7,762.80	-37,958.52	-83.02%
1-4470.03	AR DEPT OF HEALTH FEE	11,640.00	11,858.40	218.40	1.88%	69,809.20	70,779.66	970.46	1.39%
1-4470.04	LARGE TAP FEES	2,225.00	0.00	-2,225.00	-100.00%	11,675.00	7,150.00	-4,525.00	-38.76%
1-4470.05	MACHINE TIME SALES	1,237.50	0.00	-1,237.50	-100.00%	12,470.56	6,068.09	-6,402.47	-51.34%
1-4470.06	HYDRANT METER RENTALS	5,348.00	0.00	-5,348.00	-100.00%	28,273.00	10,339.00	-17,934.00	-63.43%
1-4470.07	MISC. WATER SALES	8,619.21	0.00	-8,619.21	-100.00%	34,853.94	20,656.65	-14,197.29	-40.73%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**43,684.24**	**23,788.40**	**-19,895.84**	**-45.54%**	**271,183.02**	**193,781.87**	**-77,401.15**	**-28.54%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
1-4471.00	SERVICE CHG. INCOME	34,849.00	8,748.60	-26,100.40	-74.90%	249,871.66	105,723.57	-144,148.09	-57.69%
1-4471.05	PENALTY	8,869.44	2,020.00	-6,849.44	-77.23%	57,888.38	32,369.96	-25,518.42	-44.08%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**43,718.44**	**10,768.60**	**-32,949.84**	**-75.37%**	**307,760.04**	**138,093.53**	**-169,666.51**	**-55.13%**
RevCategory: 4472 - INTEREST INCOME									
1-4472.00	INTEREST INCOME-INVESTMNTS	3,013.00	23,602.30	20,589.30	683.35%	18,074.66	86,783.91	68,709.25	380.14%
1-4472.01	INTEREST INCOME-BANK ACCTS	981.01	7,549.50	6,568.49	669.56%	5,478.38	23,272.83	17,794.45	324.81%
1-4472.98	INTEREST INCOME-BOND FUNDS	0.97	133.66	132.69	13,679.38%	78.17	6,309.54	6,231.37	7,971.56%
	RevCategory 4472 - INTEREST INCOME Total:	**3,994.98**	**31,285.46**	**27,290.48**	**683.12%**	**23,631.21**	**116,366.28**	**92,735.07**	**392.43%**
RevCategory: 4475 - RENT INCOME									
1-4475.00	RENT INCOME	3,417.37	1,195.00	-2,222.37	-65.03%	20,504.02	7,174.00	-13,330.02	-65.01%
	RevCategory 4475 - RENT INCOME Total:	**3,417.37**	**1,195.00**	**-2,222.37**	**-65.03%**	**20,504.02**	**7,174.00**	**-13,330.02**	**-65.01%**

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4476 - NEW CUSTOMER FEES									
1-4476.00	NEW CUSTOMER FEES	4,825.00	5,275.00	450.00	9.33%	38,295.00	32,625.00	-5,670.00	-14.81%
1-4476.10	ACCESS FEES	1,500.00	3,300.00	1,800.00	120.00%	182,400.00	84,300.00	-98,100.00	-53.78%
1-4476.20	IMPACT FEES	36,000.00	30,900.00	-5,100.00	-14.17%	294,800.00	228,100.00	-66,700.00	-22.63%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**42,325.00**	**39,475.00**	**-2,850.00**	**-6.73%**	**515,495.00**	**345,025.00**	**-170,470.00**	**-33.07%**
RevCategory: 4482 - INLAND BILLING REVENUE									
1-4482.00	INLAND BILLING REVENUE	5,400.50	5,492.75	92.25	1.71%	32,383.75	30,753.50	-1,630.25	-5.03%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,400.50**	**5,492.75**	**92.25**	**1.71%**	**32,383.75**	**30,753.50**	**-1,630.25**	**-5.03%**
RevCategory: 4485 - MISCELLANEOUS INCOME									
1-4485.00	MISCELLANEOUS INCOME	3,049.43	98.50	-2,950.93	-96.77%	8,523.30	4,747.80	-3,775.50	-44.30%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**3,049.43**	**98.50**	**-2,950.93**	**-96.77%**	**8,523.30**	**4,747.80**	**-3,775.50**	**-44.30%**
	Revenue Total:	**1,088,528.33**	**1,121,818.86**	**33,290.53**	**3.06%**	**8,774,864.26**	**10,164,457.10**	**1,389,592.84**	**15.84%**
Expense									
SubCategory: 500 - WATER PURCHASES									
1-555-5500	WATER PURCHASES	360,369.21	379,586.86	-19,217.65	-5.33%	2,895,421.98	3,123,025.78	-227,603.80	-7.86%
	SubCategory 500 - WATER PURCHASES Total:	**360,369.21**	**379,586.86**	**-19,217.65**	**-5.33%**	**2,895,421.98**	**3,123,025.78**	**-227,603.80**	**-7.86%**
SubCategory: 510 - SALARIES									
1-560-5100	SALARIES ENGINEERING	31,225.37	29,748.29	1,477.08	4.73%	180,231.54	179,100.78	1,130.76	0.63%
1-560-5101	CONTRACT SALARY	1,089.17	0.00	1,089.17	100.00%	1,495.07	0.00	1,495.07	100.00%
1-560-5102	CAPITALIZED COSTS	-18,235.00	-20,740.00	2,505.00	13.74%	-82,783.75	-115,773.75	32,990.00	39.85%
1-565-5100	FIELD SALARIES	66,223.38	77,050.33	-10,826.95	-16.35%	323,360.09	421,213.12	-97,853.03	-30.26%
1-565-5102	CAPITALIZED COSTS	-1,020.00	-840.00	-180.00	-17.65%	-5,805.00	-1,085.00	-4,720.00	-81.31%
1-570-5100	OFFICE SALARIES	61,866.47	58,101.96	3,764.51	6.08%	298,072.56	319,414.83	-21,342.27	-7.16%
1-580-5100	SALARIES	10,338.52	0.00	10,338.52	100.00%	50,925.79	0.00	50,925.79	100.00%
	SubCategory 510 - SALARIES Total:	**151,487.91**	**143,320.58**	**8,167.33**	**5.39%**	**765,496.30**	**802,869.98**	**-37,373.68**	**-4.88%**
SubCategory: 520 - EMPLOYEE BENEFITS									
1-560-5104	PERS-ENGINEERING	3,352.24	4,002.76	-650.52	-19.41%	23,724.61	26,890.57	-3,165.96	-13.34%
1-560-5105	HEALTH INSURANCE	2,959.67	2,369.53	590.14	19.94%	28,481.56	27,889.57	591.99	2.08%
1-560-5106	LIFE INSURANCE	121.77	147.49	-25.72	-21.12%	670.50	681.69	-11.19	-1.67%
1-560-5107	DISABILITY INSURANCE	36.54	40.45	-3.91	-10.70%	202.44	205.59	-3.15	-1.56%
1-565-5104	PERS-FIELD	8,465.53	9,829.33	-1,363.80	-16.11%	47,550.17	62,581.95	-15,031.78	-31.61%
1-565-5105	HEALTH INSURANCE	9,424.72	5,553.10	3,871.62	41.08%	68,447.77	64,416.88	4,030.89	5.89%
1-565-5106	LIFE INSURANCE	263.83	337.12	-73.29	-27.78%	1,452.70	1,886.69	-433.99	-29.87%
1-565-5107	DISABILITY INSURANCE	85.27	107.86	-22.59	-26.49%	455.81	599.19	-143.38	-31.46%
1-565-5110	UNIFORMS	1,093.49	559.71	533.78	48.81%	5,238.32	2,292.29	2,946.03	56.24%
1-570-5104	PERS-OFFICE	6,984.18	7,255.96	-271.78	-3.89%	43,323.31	47,397.95	-4,074.64	-9.41%
1-570-5105	HEALTH INSURANCE	4,759.65	3,183.57	1,576.08	33.11%	38,909.82	37,331.28	1,578.54	4.06%
1-570-5106	LIFE INSURANCE	182.65	168.56	14.09	7.71%	1,005.73	906.14	99.59	9.90%
1-570-5107	DISABILITY INSURANCE	48.73	53.93	-5.20	-10.67%	286.52	281.68	4.84	1.69%
1-570-5110	UNIFORMS	0.00	955.95	-955.95	0.00%	0.00	4,254.63	-4,254.63	0.00%

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-580-5104	PERS-METER READING	1,210.11	0.00	1,210.11	100.00%	7,450.38	0.00	7,450.38	100.00%
1-580-5105	HEALTH INSURANCE	1,183.87	0.00	1,183.87	100.00%	11,214.25	0.00	11,214.25	100.00%
1-580-5106	LIFE INSURANCE	40.59	0.00	40.59	100.00%	223.51	0.00	223.51	100.00%
1-580-5107	DISABILITY INSURANCE	12.18	0.00	12.18	100.00%	67.47	0.00	67.47	100.00%
1-580-5110	UNIFORMS	116.78	0.00	116.78	100.00%	741.57	0.00	741.57	100.00%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	**40,341.80**	**34,565.32**	**5,776.48**	**14.32%**	**279,446.44**	**277,616.10**	**1,830.34**	**0.65%**
SubCategory: 522 - PAYROLL TAXES									
1-560-5111	FICA	1,798.69	1,985.39	-186.70	-10.38%	13,157.83	12,973.71	184.12	1.40%
1-565-5111	FICA	4,145.98	4,932.86	-786.88	-18.98%	22,805.26	30,394.19	-7,588.93	-33.28%
1-570-5111	FICA	3,687.78	3,909.69	-221.91	-6.02%	20,905.29	23,036.85	-2,131.56	-10.20%
1-580-5111	FICA	645.05	0.00	645.05	100.00%	3,716.43	0.00	3,716.43	100.00%
	SubCategory 522 - PAYROLL TAXES Total:	**10,277.50**	**10,827.94**	**-550.44**	**-5.36%**	**60,584.81**	**66,404.75**	**-5,819.94**	**-9.61%**
SubCategory: 525 - TRAVEL & TRAINING									
1-555-5252	TRAINING EXPENSE	246.29	810.28	-563.99	-228.99%	829.41	1,096.85	-267.44	-32.24%
1-560-5251	TRAVEL EXPENSE	0.00	920.35	-920.35	0.00%	108.10	1,975.32	-1,867.22	-1,727.31%
1-560-5252	TRAINING EXPENSE	0.00	100.00	-100.00	0.00%	137.50	225.00	-87.50	-63.64%
1-565-5251	TRAVEL AND TRAINING	499.48	218.00	281.48	56.35%	3,848.13	3,207.69	640.44	16.64%
1-565-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	0.00	138.00	-138.00	0.00%
1-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	559.78	433.68	126.10	22.53%
1-570-5252	TRAINING EXPENSE	263.16	0.00	263.16	100.00%	536.16	1,067.50	-531.34	-99.10%
	SubCategory 525 - TRAVEL & TRAINING Total:	**1,008.93**	**2,048.63**	**-1,039.70**	**-103.05%**	**6,019.08**	**8,144.04**	**-2,124.96**	**-35.30%**
SubCategory: 530 - UTILITIES									
1-555-5350	UTILITIES	2,759.96	4,205.12	-1,445.16	-52.36%	12,027.74	16,012.13	-3,984.39	-33.13%
1-565-5350	UTILITIES	4,499.20	9,285.53	-4,786.33	-106.38%	24,531.47	46,838.42	-22,306.95	-90.93%
	SubCategory 530 - UTILITIES Total:	**7,259.16**	**13,490.65**	**-6,231.49**	**-85.84%**	**36,559.21**	**62,850.55**	**-26,291.34**	**-71.91%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
1-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	65.70	10.95	54.75	83.33%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	60.00	850.17	-790.17	-1,316.95%
1-555-5302	JANITORIAL EXPENSE	271.38	1,654.15	-1,382.77	-509.53%	7,561.15	10,401.33	-2,840.18	-37.56%
1-555-5305	MISCELLANEOUS	43.73	23,284.19	-23,240.46	-53,145.35%	20,202.43	71,655.80	-51,453.37	-254.69%
1-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	150.00	0.00	150.00	100.00%
1-560-5306	SUPPLIES	246.80	27.00	219.80	89.06%	1,512.49	2,960.09	-1,447.60	-95.71%
1-560-5307	OUTSIDE SERVICES	346.68	1,406.67	-1,059.99	-305.75%	3,040.67	5,764.09	-2,723.42	-89.57%
1-560-5308	ASSOCIATION DUES & EXPENSE	1,196.00	40.00	1,156.00	96.66%	1,196.00	425.50	770.50	64.42%
1-565-5304	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00%	3,249.63	1,234.75	2,014.88	62.00%
1-565-5305	MISCELLANEOUS	0.00	50.11	-50.11	0.00%	268.74	75.28	193.46	71.99%
1-565-5306	OFFICE SUPPLIES	76.03	126.64	-50.61	-66.57%	2,921.20	1,504.14	1,417.06	48.51%
1-565-5307	OUTSIDE SERVICES	225.81	963.29	-737.48	-326.59%	4,225.82	4,887.38	-661.56	-15.66%
1-565-5308	DUES, SUBSCR, LICENSE	443.15	52.00	391.15	88.27%	583.15	602.00	-18.85	-3.23%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	7,601.62	-7,601.62	0.00%
1-570-5305	MISCELLANEOUS	8.17	232.47	-224.30	-2,745.41%	276.21	6,216.31	-5,940.10	-2,150.57%

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5306	OFFICE SUPPLIES	1,567.69	399.90	1,167.79	74.49%	9,557.35	4,513.30	5,044.05	52.78%
1-570-5307	OUTSIDE SERVICES	354.55	582.42	-227.87	-64.27%	950.19	1,568.77	-618.58	-65.10%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	268.50	293.04	-24.54	-9.14%
1-570-5309	POSTAGE/MAILING	10,333.93	8,126.91	2,207.02	21.36%	63,184.30	72,066.45	-8,882.15	-14.06%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	0.00	119.24	-119.24	0.00%
1-570-5311	PUBLIC RELATIONS	907.53	1,062.69	-155.16	-17.10%	1,793.85	2,680.55	-886.70	-49.43%
1-570-5312	ARKANSAS ONE CALL	775.10	509.32	265.78	34.29%	4,705.87	3,730.45	975.42	20.73%
1-570-5313	CASH LONG/SHORT	-65.04	129.19	-194.23	-298.63%	-75.96	255.42	-331.38	-436.26%
1-570-5320	COMPUTER EXPENSE	318.06	990.14	-672.08	-211.31%	2,949.38	3,680.64	-731.26	-24.79%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**17,060.52**	**39,637.09**	**-22,576.57**	**-132.33%**	**128,646.67**	**203,097.27**	**-74,450.60**	**-57.87%**
SubCategory: 540 - TAXES AND FEES									
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,545.60	11,730.40	-184.80	-1.60%	69,273.60	70,382.40	-1,108.80	-1.60%
	SubCategory 540 - TAXES AND FEES Total:	**11,545.60**	**11,730.40**	**-184.80**	**-1.60%**	**69,273.60**	**70,382.40**	**-1,108.80**	**-1.60%**
SubCategory: 550 - REPAIR & MAINTENANCE									
1-560-5551	VEHICLE EXPENSE	494.29	-1,287.67	1,781.96	360.51%	2,701.75	1,925.24	776.51	28.74%
1-565-5551	VEHICLE MAINT.	463.11	4,461.60	-3,998.49	-863.40%	13,808.87	24,560.01	-10,751.14	-77.86%
1-565-5552	FIELD REPAIR AND MAINT.	23,857.54	29,600.65	-5,743.11	-24.07%	183,234.75	206,011.87	-22,777.12	-12.43%
1-565-5555	SCADA HAND TOOLS	32.30	0.00	32.30	100.00%	247.44	87.29	160.15	64.72%
1-565-5557	EQUIPMENT MAINT.	76.72	364.21	-287.49	-374.73%	1,234.44	7,900.16	-6,665.72	-539.98%
1-565-5558	SUPPLIES, HAND TOOLS	3,530.59	961.90	2,568.69	72.76%	17,351.20	26,118.59	-8,767.39	-50.53%
1-565-5559	GAS AND OIL	3,071.81	4,317.05	-1,245.24	-40.54%	21,366.58	28,689.28	-7,322.70	-34.27%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	1,861.18	4,434.06	-2,572.88	-138.24%
1-565-5561	BUILDING MAINT.	697.76	575.23	122.53	17.56%	3,973.33	9,782.54	-5,809.21	-146.21%
1-565-5563	WATER TOWER MAINT	1,556.68	2,080.10	-523.42	-33.62%	9,320.89	7,720.39	1,600.50	17.17%
1-565-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	0.00	59.54	-59.54	0.00%
1-580-5570	MAINTENANCE AND FUEL	498.69	0.00	498.69	100.00%	5,957.89	0.00	5,957.89	100.00%
1-580-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	88.23	0.00	88.23	100.00%
	SubCategory 550 - REPAIR & MAINTENANCE Total:	**34,279.49**	**41,073.07**	**-6,793.58**	**-19.82%**	**261,146.55**	**317,288.97**	**-56,142.42**	**-21.50%**
SubCategory: 560 - INSURANCE									
1-555-5600	INSURANCE	1,441.33	1,636.56	-195.23	-13.55%	7,848.91	10,077.38	-2,228.47	-28.39%
1-560-5601	WORKMANS COMPENSATION	604.89	533.86	71.03	11.74%	3,629.34	3,203.16	426.18	11.74%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	19.95	27.89	-7.94	-39.80%	129.80	166.58	-36.78	-28.34%
1-560-5603	INSURANCE-VEHICLES	34.23	44.77	-10.54	-30.79%	205.38	268.62	-63.24	-30.79%
1-565-5601	WORKMANS COMPENSATION	1,924.15	2,349.42	-425.27	-22.10%	11,545.20	14,096.17	-2,550.97	-22.10%
1-565-5602	INS.-VEHICLES & BLDGS.	1,270.03	1,742.20	-472.17	-37.18%	7,856.72	10,466.20	-2,609.48	-33.21%
1-570-5601	WORKMANS COMPENSATION	57.29	57.37	-0.08	-0.14%	343.74	344.82	-1.08	-0.31%
1-580-5601	WORKMANS COMPENSATION	123.26	0.00	123.26	100.00%	739.56	0.00	739.56	100.00%
1-580-5603	INSURANCE-VEHICLES	15.67	0.00	15.67	100.00%	94.02	0.00	94.02	100.00%
	SubCategory 560 - INSURANCE Total:	**5,490.80**	**6,392.07**	**-901.27**	**-16.41%**	**32,392.67**	**38,622.93**	**-6,230.26**	**-19.23%**
SubCategory: 565 - PROFESSIONAL FEES									
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.60	-127.27	-12.62%	6,570.26	6,686.37	-116.11	-1.77%

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5651	ATTORNEY RETAINER FEES	1,790.00	880.00	910.00	50.84%	17,505.48	12,440.00	5,065.48	28.94%
	SubCategory 565 - PROFESSIONAL FEES Total:	**2,798.33**	**2,015.60**	**782.73**	**27.97%**	**24,075.74**	**19,126.37**	**4,949.37**	**20.56%**
SubCategory: 570 - BONDS									
1-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	34,445.32	33,178.64	1,266.68	3.68%	211,538.56	204,138.52	7,400.04	3.50%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-13,858.98	-13,858.98	0.00	0.00%
1-555-5703	2012 BOND INTEREST	16,748.44	15,731.25	1,017.19	6.07%	104,282.31	98,456.25	5,826.06	5.59%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	24,214.32	24,214.32	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,195.86	-1,195.86	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	3,631.56	3,631.56	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	416.40	416.40	0.00	0.00%
	SubCategory 570 - BONDS Total:	**53,395.00**	**51,111.13**	**2,283.87**	**4.28%**	**333,028.31**	**319,802.21**	**13,226.10**	**3.97%**
SubCategory: 580 - DEPRECIATION									
1-555-5800	DEPRECIATION	245,500.00	242,480.01	3,019.99	1.23%	1,473,000.00	1,454,880.06	18,119.94	1.23%
1-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	12,960.00	12,999.96	-39.96	-0.31%
1-565-5800	DEPRECIATION	8,330.00	9,166.66	-836.66	-10.04%	49,980.00	54,999.96	-5,019.96	-10.04%
1-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	4,980.00	0.00	4,980.00	100.00%
	SubCategory 580 - DEPRECIATION Total:	**256,820.00**	**253,813.33**	**3,006.67**	**1.17%**	**1,540,920.00**	**1,522,879.98**	**18,040.02**	**1.17%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
1-555-5801	AMORIZATION OF SOFTWARE HOSTING…	2,287.40	2,500.00	-212.60	-9.29%	15,000.00	15,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN…	1,105.00	1,105.00	0.00	0.00%	6,630.00	6,630.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,392.40**	**3,605.00**	**-212.60**	**-6.27%**	**21,630.00**	**21,630.00**	**0.00**	**0.00%**
SubCategory: 585 - BAD DEBTS									
1-555-5850	BAD DEBTS	2,283.63	3,000.00	-716.37	-31.37%	18,773.47	15,390.66	3,382.81	18.02%
	SubCategory 585 - BAD DEBTS Total:	**2,283.63**	**3,000.00**	**-716.37**	**-31.37%**	**18,773.47**	**15,390.66**	**3,382.81**	**18.02%**
SubCategory: 590 - COMPUTER MAINTENANCE									
1-555-5580	EQUIP. MAINT. FEES	298.55	146.46	152.09	50.94%	1,791.30	2,278.76	-487.46	-27.21%
1-555-5581	SOFTWARE MAINTENANCE FEES	10,433.95	12,426.58	-1,992.63	-19.10%	54,396.32	72,468.60	-18,072.28	-33.22%
1-560-5581	SOFTWARE MAINTENANCE	936.23	423.12	513.11	54.81%	4,379.01	4,322.36	56.65	1.29%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**11,668.73**	**12,996.16**	**-1,327.43**	**-11.38%**	**60,566.63**	**79,069.72**	**-18,503.09**	**-30.55%**
SubCategory: 595 - TRANSFER OF COSTS									
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-11,200.00	11,800.00	-23,000.00	-205.36%	-34,200.00	-9,200.00	-25,000.00	-73.10%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	-4,375.00	-19,375.00	15,000.00	342.86%	-5,250.00	-16,250.00	11,000.00	209.52%
1-580-5950	TRANSFER MR COSTS/SEWER	-1,925.00	0.00	-1,925.00	-100.00%	-11,550.00	0.00	-11,550.00	-100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**-17,500.00**	**-7,575.00**	**-9,925.00**	**-56.71%**	**-51,000.00**	**-25,450.00**	**-25,550.00**	**-50.10%**
	Expense Total:	**951,979.01**	**1,001,638.83**	**-49,659.82**	**-5.22%**	**6,482,981.46**	**6,922,751.71**	**-439,770.25**	**-6.78%**
	Fund 1 Surplus (Deficit):	**136,549.32**	**120,180.03**	**-16,369.29**	**-11.99%**	**2,291,882.80**	**3,241,705.39**	**949,822.59**	**41.44%**

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
RevCategory: 4440 - RESIDENTIAL CONSUMPTION									
2-4440.00	RESIDENTIAL SEWER	750,351.14	785,400.51	35,049.37	4.67%	4,725,952.43	5,299,854.95	573,902.52	12.14%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**750,351.14**	**785,400.51**	**35,049.37**	**4.67%**	**4,725,952.43**	**5,299,854.95**	**573,902.52**	**12.14%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
2-4450.00	COMMERCIAL SEWER	246,336.33	259,180.93	12,844.60	5.21%	1,500,324.58	1,787,532.88	287,208.30	19.14%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**246,336.33**	**259,180.93**	**12,844.60**	**5.21%**	**1,500,324.58**	**1,787,532.88**	**287,208.30**	**19.14%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
2-4460.00	INDUSTRIAL SEWER	187,876.63	174,418.44	-13,458.19	-7.16%	1,213,871.25	1,339,073.76	125,202.51	10.31%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**187,876.63**	**174,418.44**	**-13,458.19**	**-7.16%**	**1,213,871.25**	**1,339,073.76**	**125,202.51**	**10.31%**
RevCategory: 4470 - MISCELLANEOUS SALES									
2-4470.02	LABOR SALES	2,104.72	0.00	-2,104.72	-100.00%	3,701.12	2,042.32	-1,658.80	-44.82%
2-4470.03	MACHINE TIME SALES	2,525.00	0.00	-2,525.00	-100.00%	3,812.50	625.00	-3,187.50	-83.61%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**4,629.72**	**0.00**	**-4,629.72**	**-100.00%**	**7,513.62**	**2,667.32**	**-4,846.30**	**-64.50%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
2-4471.05	PENALTY	13,098.98	0.00	-13,098.98	-100.00%	76,922.67	32,197.61	-44,725.06	-58.14%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**13,098.98**	**0.00**	**-13,098.98**	**-100.00%**	**76,922.67**	**32,197.61**	**-44,725.06**	**-58.14%**
RevCategory: 4472 - INTEREST INCOME									
2-4472.00	INTEREST INCOME-INVESTMNTS	5,023.31	36,214.20	31,190.89	620.92%	19,599.83	120,247.19	100,647.36	513.51%
2-4472.01	INTEREST INCOME-BANK ACCTS	812.81	6,838.71	6,025.90	741.37%	5,707.26	21,420.46	15,713.20	275.32%
2-4472.98	INTEREST INCOME-BOND FUNDS	0.63	56.97	56.34	8,942.86%	91.39	7,227.59	7,136.20	7,808.51%
	RevCategory 4472 - INTEREST INCOME Total:	**5,836.75**	**43,109.88**	**37,273.13**	**638.59%**	**25,398.48**	**148,895.24**	**123,496.76**	**486.24%**
RevCategory: 4475 - RENT INCOME									
2-4475.00	RENT INCOME	600.00	0.00	-600.00	-100.00%	3,600.00	1,200.00	-2,400.00	-66.67%
	RevCategory 4475 - RENT INCOME Total:	**600.00**	**0.00**	**-600.00**	**-100.00%**	**3,600.00**	**1,200.00**	**-2,400.00**	**-66.67%**
RevCategory: 4476 - NEW CUSTOMER FEES									
2-4476.00	NEW CUSTOMER FEES	5,310.00	5,880.00	570.00	10.73%	42,046.00	36,210.00	-5,836.00	-13.88%
2-4476.10	ACCESS FEES	900.00	3,600.00	2,700.00	300.00%	175,500.00	80,430.00	-95,070.00	-54.17%
2-4476.20	IMPACT FEES	69,600.00	66,800.00	-2,800.00	-4.02%	658,800.00	446,600.00	-212,200.00	-32.21%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**75,810.00**	**76,280.00**	**470.00**	**0.62%**	**876,346.00**	**563,240.00**	**-313,106.00**	**-35.73%**
RevCategory: 4482 - INLAND BILLING REVENUE									
2-4482.00	INLAND BILLING REVENUE	5,400.50	5,492.75	92.25	1.71%	32,383.75	30,753.50	-1,630.25	-5.03%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,400.50**	**5,492.75**	**92.25**	**1.71%**	**32,383.75**	**30,753.50**	**-1,630.25**	**-5.03%**
RevCategory: 4485 - MISCELLANEOUS INCOME									
2-4485.00	MISCELLANEOUS INCOME	12,594.38	8,072.10	-4,522.28	-35.91%	57,884.17	79,054.68	21,170.51	36.57%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**12,594.38**	**8,072.10**	**-4,522.28**	**-35.91%**	**57,884.17**	**79,054.68**	**21,170.51**	**36.57%**
	Revenue Total:	**1,302,534.43**	**1,351,954.61**	**49,420.18**	**3.79%**	**8,520,196.95**	**9,284,469.94**	**764,272.99**	**8.97%**

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Expense									
SubCategory: 510 - SALARIES									
2-560-5100	SALARIES ENGINEERING	26,805.20	27,634.05	-828.85	-3.09%	149,049.17	155,880.48	-6,831.31	-4.58%
2-560-5101	CONTRACT SALARY	1,089.16	0.00	1,089.16	100.00%	1,495.06	0.00	1,495.06	100.00%
2-560-5102	CAPITALIZED COSTS	-11,247.50	-11,342.50	95.00	0.84%	-86,697.50	-83,658.75	-3,038.75	-3.51%
2-565-5100	FIELD SALARIES	62,126.59	76,096.94	-13,970.35	-22.49%	307,668.71	430,953.55	-123,284.84	-40.07%
2-565-5102	CAPITALIZED COSTS	0.00	-1,855.00	1,855.00	0.00%	-2,400.00	-2,135.00	-265.00	-11.04%
2-570-5100	OFFICE SALARIES	56,758.53	49,604.17	7,154.36	12.60%	292,457.56	297,963.70	-5,506.14	-1.88%
2-580-5100	SALARIES	6,738.49	0.00	6,738.49	100.00%	34,112.54	0.00	34,112.54	100.00%
2-580-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	-705.00	0.00	-705.00	-100.00%
2-591-5100	SALARIES AND WAGES	81,089.67	77,713.70	3,375.97	4.16%	417,021.13	456,067.83	-39,046.70	-9.36%
2-591-5102	CAPITALIZED COSTS	-275.00	-130.00	-145.00	-52.73%	-2,585.00	-3,412.50	827.50	32.01%
	SubCategory 510 - SALARIES Total:	**223,085.14**	**217,721.36**	**5,363.78**	**2.40%**	**1,109,416.67**	**1,251,659.31**	**-142,242.64**	**-12.82%**
SubCategory: 520 - EMPLOYEE BENEFITS									
2-560-5104	PERS-ENGINEERING	3,454.00	3,580.96	-126.96	-3.68%	21,513.49	23,346.60	-1,833.11	-8.52%
2-560-5105	HEALTH INSURANCE	245.20	1,184.77	-939.57	-383.19%	13,006.13	13,944.78	-938.65	-7.22%
2-560-5106	LIFE INSURANCE	81.74	58.67	23.07	28.22%	372.16	344.71	27.45	7.38%
2-560-5107	DISABILITY INSURANCE	24.40	17.06	7.34	30.08%	107.95	101.98	5.97	5.53%
2-565-5104	PERS-FIELD	8,061.29	10,394.55	-2,333.26	-28.94%	46,188.26	64,172.87	-17,984.61	-38.94%
2-565-5105	HEALTH INSURANCE	9,817.66	6,737.87	3,079.79	31.37%	65,044.85	71,329.03	-6,284.18	-9.66%
2-565-5106	LIFE INSURANCE	367.82	359.23	8.59	2.34%	1,723.14	2,094.76	-371.62	-21.57%
2-565-5107	DISABILITY INSURANCE	109.81	104.00	5.81	5.29%	499.76	620.32	-120.56	-24.12%
2-565-5110	UNIFORMS	1,391.98	1,739.76	-347.78	-24.98%	5,173.48	3,970.58	1,202.90	23.25%
2-570-5104	PERS-OFFICE	7,063.61	6,404.60	659.01	9.33%	42,926.88	44,952.67	-2,025.79	-4.72%
2-570-5105	HEALTH INSURANCE	5,351.59	3,159.37	2,192.22	40.96%	43,755.40	39,842.60	3,912.80	8.94%
2-570-5106	LIFE INSURANCE	183.91	162.55	21.36	11.61%	1,055.17	1,039.81	15.36	1.46%
2-570-5107	DISABILITY INSURANCE	54.90	47.51	7.39	13.46%	316.60	307.95	8.65	2.73%
2-570-5110	UNIFORMS	0.00	1,161.63	-1,161.63	0.00%	0.00	5,193.38	-5,193.38	0.00%
2-580-5104	PERS-METER READING	928.52	0.00	928.52	100.00%	5,111.99	0.00	5,111.99	100.00%
2-580-5105	HEALTH INSURANCE	1,183.87	0.00	1,183.87	100.00%	8,168.09	0.00	8,168.09	100.00%
2-580-5106	LIFE INSURANCE	20.43	0.00	20.43	100.00%	214.04	0.00	214.04	100.00%
2-580-5107	DISABILITY INSURANCE	6.10	0.00	6.10	100.00%	61.81	0.00	61.81	100.00%
2-580-5110	UNIFORMS	116.77	0.00	116.77	100.00%	716.42	0.00	716.42	100.00%
2-591-5104	PERS-RPCF	10,514.03	10,551.21	-37.18	-0.35%	62,056.78	68,635.98	-6,579.20	-10.60%
2-591-5105	HEALTH INSURANCE	9,245.61	5,923.83	3,321.78	35.93%	75,214.94	67,993.05	7,221.89	9.60%
2-591-5106	LIFE & DISABILITY INSURANCE	398.02	384.31	13.71	3.44%	2,290.00	2,327.18	-37.18	-1.62%
2-591-5110	UNIFORMS	629.21	0.00	629.21	100.00%	2,870.55	3,067.92	-197.37	-6.88%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	**59,250.47**	**51,971.88**	**7,278.59**	**12.28%**	**398,387.89**	**413,286.17**	**-14,898.28**	**-3.74%**
SubCategory: 522 - PAYROLL TAXES									
2-560-5111	FICA	1,810.89	1,852.13	-41.24	-2.28%	10,384.41	11,265.20	-880.79	-8.48%
2-565-5111	FICA	3,897.43	5,008.25	-1,110.82	-28.50%	21,805.07	30,674.79	-8,869.72	-40.68%

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-570-5111	FICA	3,550.91	3,268.61	282.30	7.95%	20,749.83	21,829.26	-1,079.43	-5.20%
2-580-5111	FICA	447.19	0.00	447.19	100.00%	2,468.30	0.00	2,468.30	100.00%
2-591-5111	FICA	5,059.10	5,051.54	7.56	0.15%	29,239.61	32,443.88	-3,204.27	-10.96%
	SubCategory 522 - PAYROLL TAXES Total:	**14,765.52**	**15,180.53**	**-415.01**	**-2.81%**	**84,647.22**	**96,213.13**	**-11,565.91**	**-13.66%**
SubCategory: 525 - TRAVEL & TRAINING									
2-555-5252	TRAINING EXPENSE	246.29	810.26	-563.97	-228.99%	829.41	1,096.83	-267.42	-32.24%
2-560-5251	TRAVEL EXPENSE	0.00	2,173.48	-2,173.48	0.00%	108.10	3,691.97	-3,583.87	-3,315.33%
2-560-5252	TRAINING EXPENSE	0.00	750.00	-750.00	0.00%	187.50	1,175.00	-987.50	-526.67%
2-565-5251	TRAVEL AND TRAINING	87.24	1,937.62	-1,850.38	-2,121.02%	3,403.93	7,007.91	-3,603.98	-105.88%
2-570-5251	TRAVEL EXPENSE	0.00	230.82	-230.82	0.00%	327.94	688.02	-360.08	-109.80%
2-570-5252	TRAINING EXPENSE	263.16	2,803.50	-2,540.34	-965.32%	821.16	3,401.00	-2,579.84	-314.17%
2-591-5251	TRAVEL AND TRAINING	80.00	0.00	80.00	100.00%	1,415.29	4,332.05	-2,916.76	-206.09%
2-592-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	80.00	1,049.42	-969.42	-1,211.78%
2-593-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	182.80	355.30	-172.50	-94.37%
2-594-5251	TRAVEL & TRAINING	40.00	0.00	40.00	100.00%	1,735.00	40.00	1,695.00	97.69%
	SubCategory 525 - TRAVEL & TRAINING Total:	**716.69**	**8,705.68**	**-7,988.99**	**-1,114.71%**	**9,091.13**	**22,837.50**	**-13,746.37**	**-151.21%**
SubCategory: 530 - UTILITIES									
2-555-5350	UTILITIES	2,749.32	4,191.38	-1,442.06	-52.45%	11,964.74	15,933.45	-3,968.71	-33.17%
2-565-5350	UTILITIES	6,012.79	6,558.46	-545.67	-9.08%	36,705.18	39,599.33	-2,894.15	-7.88%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	568.38	579.17	-10.79	-1.90%	3,378.10	3,578.79	-200.69	-5.94%
2-591-5350	TELEPHONE EXPENSE	1,142.47	1,183.31	-40.84	-3.57%	6,039.58	7,226.42	-1,186.84	-19.65%
2-593-5350	UTILITIES	43,067.44	56,545.34	-13,477.90	-31.29%	260,970.58	355,469.15	-94,498.57	-36.21%
	SubCategory 530 - UTILITIES Total:	**53,540.40**	**69,057.66**	**-15,517.26**	**-28.98%**	**319,058.18**	**421,807.14**	**-102,748.96**	**-32.20%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
2-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	65.70	10.95	54.75	83.33%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	60.00	850.17	-790.17	-1,316.95%
2-555-5302	JANITORIAL EXPENSE	271.38	1,654.15	-1,382.77	-509.53%	7,563.11	10,400.31	-2,837.20	-37.51%
2-555-5305	MISCELLANEOUS	-135.31	24,568.49	-24,703.80	-18,257.19%	20,892.58	73,120.39	-52,227.81	-249.98%
2-555-5331	IWG/USGS	5,172.00	0.00	5,172.00	100.00%	10,344.00	0.00	10,344.00	100.00%
2-560-5305	MISCELLANEOUS	212.60	0.00	212.60	100.00%	362.60	0.00	362.60	100.00%
2-560-5306	SUPPLIES	246.79	27.00	219.79	89.06%	1,130.29	1,448.17	-317.88	-28.12%
2-560-5307	OUTSIDE SERVICES	151.98	180.83	-28.85	-18.98%	2,156.65	1,272.93	883.72	40.98%
2-560-5308	ASSOCIATION DUES & EXPENSE	156.00	40.00	116.00	74.36%	156.00	177.50	-21.50	-13.78%
2-565-5304	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00%	2,816.21	1,149.59	1,666.62	59.18%
2-565-5305	MISCELLANEOUS	0.00	50.12	-50.12	0.00%	247.98	584.29	-336.31	-135.62%
2-565-5306	OFFICE SUPPLIES	76.02	126.65	-50.63	-66.60%	2,921.20	1,682.87	1,238.33	42.39%
2-565-5307	OUTSIDE SERVICES	225.82	575.29	-349.47	-154.76%	4,455.03	4,308.94	146.09	3.28%
2-565-5308	DUES, SUBSCR, LICENSE	305.16	0.00	305.16	100.00%	473.66	52.00	421.66	89.02%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	5,573.28	0.00	5,573.28	100.00%
2-570-5305	MISCELLANEOUS	8.16	232.49	-224.33	-2,749.14%	276.19	2,287.79	-2,011.60	-728.34%
2-570-5306	OFFICE SUPPLIES	1,567.68	399.88	1,167.80	74.49%	9,460.49	4,513.27	4,947.22	52.29%

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-570-5307	OUTSIDE SERVICES	354.55	616.41	-261.86	-73.86%	950.19	1,602.78	-652.59	-68.68%
2-570-5308	ASSOC. DUES & EXPENSES	40.00	0.00	40.00	100.00%	308.50	293.04	15.46	5.01%
2-570-5309	POSTAGE/MAILING	10,333.98	8,126.90	2,207.08	21.36%	63,184.42	72,066.44	-8,882.02	-14.06%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	0.00	119.24	-119.24	0.00%
2-570-5311	PUBLIC RELATIONS	907.53	1,062.69	-155.16	-17.10%	1,793.85	2,850.87	-1,057.02	-58.92%
2-570-5312	ARKANSAS ONE CALL	775.10	509.33	265.77	34.29%	4,705.87	3,730.45	975.42	20.73%
2-570-5320	COMPUTER EXPENSE	318.05	990.15	-672.10	-211.32%	2,927.51	3,680.77	-753.26	-25.73%
2-591-5304	PERSONNEL SAFETY EQUIP.	132.00	150.00	-18.00	-13.64%	4,681.60	2,953.42	1,728.18	36.91%
2-591-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	23.21	49.28	-26.07	-112.32%
2-591-5306	OFFICE SUPPLIES & POSTAGE	95.62	112.36	-16.74	-17.51%	2,558.76	2,303.41	255.35	9.98%
2-591-5307	OUTSIDE SERVICES	416.06	897.50	-481.44	-115.71%	4,057.18	4,183.51	-126.33	-3.11%
2-591-5308	PUBLICATIONS AND DUES	0.00	160.00	-160.00	0.00%	10,780.79	10,745.00	35.79	0.33%
2-591-5310	OFFICE MACHINE MAINT.	0.00	0.00	0.00	0.00%	0.00	77.76	-77.76	0.00%
2-592-5306	LABORATORY SUPPLIES	0.00	2,353.98	-2,353.98	0.00%	781.80	5,893.47	-5,111.67	-653.83%
2-592-5307	OUTSIDE SERVICES	1,226.00	0.00	1,226.00	100.00%	5,815.13	4,227.11	1,588.02	27.31%
2-592-5314	PLANT RESEARCH	417.91	4,719.11	-4,301.20	-1,029.22%	1,917.35	6,012.82	-4,095.47	-213.60%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	18.02	0.00	18.02	100.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	0.00	181.21	-181.21	0.00%
2-593-5307	OUTSIDE SERVICES	1,615.00	40.00	1,575.00	97.52%	3,095.00	3,991.85	-896.85	-28.98%
2-594-5305	MISCELLANEOUS	0.00	210.35	-210.35	0.00%	452.38	286.50	165.88	36.67%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	1,662.23	0.00	1,662.23	100.00%
2-594-5307	OUTSIDE SERVICES	170.00	1,478.27	-1,308.27	-769.57%	34,007.88	27,594.01	6,413.87	18.86%
2-595-5306	SUPPLIES	0.00	0.00	0.00	0.00%	0.00	22.97	-22.97	0.00%
2-595-5307	OUTSIDE SERVICES	390.00	330.00	60.00	15.38%	1,269.64	8,024.80	-6,755.16	-532.05%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**25,461.03**	**49,611.95**	**-24,150.92**	**-94.85%**	**213,946.28**	**262,749.88**	**-48,803.60**	**-22.81%**
SubCategory: 540 - TAXES AND FEES									
2-555-5401	CITY FRANCHISE FEES	41,448.40	43,751.67	-2,303.27	-5.56%	259,486.18	296,523.95	-37,037.77	-14.27%
	SubCategory 540 - TAXES AND FEES Total:	**41,448.40**	**43,751.67**	**-2,303.27**	**-5.56%**	**259,486.18**	**296,523.95**	**-37,037.77**	**-14.27%**
SubCategory: 550 - REPAIR & MAINTENANCE									
2-560-5551	VEHICLE EXPENSE	264.05	43.67	220.38	83.46%	1,200.98	830.18	370.80	30.87%
2-565-5551	VEHICLE MAINT.	198.00	3,773.78	-3,575.78	-1,805.95%	7,700.98	12,902.58	-5,201.60	-67.54%
2-565-5552	FIELD REPAIR AND MAINT.	1,522.76	2,610.28	-1,087.52	-71.42%	23,065.24	10,524.84	12,540.40	54.37%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	0.00	-9.89	9.89	0.00%
2-565-5554	CAMERA	3.13	1,175.48	-1,172.35	-37,455.27%	17,112.19	6,951.34	10,160.85	59.38%
2-565-5555	SCADA HAND TOOLS	32.31	0.00	32.31	100.00%	247.45	87.31	160.14	64.72%
2-565-5556	FLUSHTRUCKS	4,295.47	7,225.70	-2,930.23	-68.22%	11,328.63	53,734.57	-42,405.94	-374.33%
2-565-5557	EQUIPMENT MAINT.	53.95	64.35	-10.40	-19.28%	2,964.54	2,703.17	261.37	8.82%
2-565-5558	SUPPLIES, HAND TOOLS	392.86	133.04	259.82	66.14%	5,983.67	10,727.25	-4,743.58	-79.28%
2-565-5559	GAS AND OIL	3,194.15	5,841.04	-2,646.89	-82.87%	22,691.68	38,129.69	-15,438.01	-68.03%
2-565-5560	GENERATOR MAINTENANCE	43.34	0.00	43.34	100.00%	3,947.77	6,310.92	-2,363.15	-59.86%
2-565-5561	BUILDING MAINT.	697.79	575.25	122.54	17.56%	3,973.34	9,717.37	-5,744.03	-144.56%

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5563	LIFT STATION MAINT	9,092.70	4,518.63	4,574.07	50.30%	20,853.57	12,235.53	8,618.04	41.33%
2-580-5570	MAINTENANCE AND FUEL	1,384.94	0.00	1,384.94	100.00%	6,927.58	0.00	6,927.58	100.00%
2-580-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	72.47	0.00	72.47	100.00%
2-591-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	54.71	0.00	54.71	100.00%
2-592-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	0.00	905.19	-905.19	0.00%
2-592-5558	MINOR EQUIPMENT	0.00	42.56	-42.56	0.00%	0.00	324.71	-324.71	0.00%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	33.61	0.00	33.61	100.00%
2-593-5558	MINOR EQUIPMENT	494.95	215.59	279.36	56.44%	10,244.26	574.59	9,669.67	94.39%
2-594-5551	VEHICLE EXPENSE	0.00	0.00	0.00	0.00%	3,434.58	202.12	3,232.46	94.12%
2-594-5557	EQUIPMENT MAINT.	6,330.83	8,968.67	-2,637.84	-41.67%	108,750.46	127,533.72	-18,783.26	-17.27%
2-594-5559	SUPPORT EQUIPMENT	0.00	-16.00	16.00	0.00%	0.00	7,806.47	-7,806.47	0.00%
2-594-5560	EQUIPMENT RENTAL	50.81	0.00	50.81	100.00%	271.86	281.51	-9.65	-3.55%
2-594-5561	BLDGS. & GROUNDS MAINT.	795.67	1,581.20	-785.53	-98.73%	6,421.36	9,118.61	-2,697.25	-42.00%
2-594-5562	MAINTENANCE SUPPLIES	347.31	408.25	-60.94	-17.55%	2,234.30	8,076.92	-5,842.62	-261.50%
2-595-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	42.06	0.00	42.06	100.00%
	SubCategory 550 - REPAIR & MAINTENANCE Total:	**29,195.02**	**37,161.49**	**-7,966.47**	**-27.29%**	**259,557.29**	**319,668.70**	**-60,111.41**	**-23.16%**
SubCategory: 560 - INSURANCE									
2-555-5600	INSURANCE	822.82	787.23	35.59	4.33%	4,424.87	4,989.85	-564.98	-12.77%
2-560-5601	WORKMANS COMPENSATION	366.46	352.28	14.18	3.87%	2,198.76	2,113.68	85.08	3.87%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	19.95	24.63	-4.68	-23.46%	129.80	150.28	-20.48	-15.78%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	109.14	109.14	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,481.04	2,347.14	133.90	5.40%	14,885.94	14,082.99	802.95	5.39%
2-565-5602	INS.-VEHICLES & BLDGS.	1,301.30	1,222.79	78.51	6.03%	7,500.24	8,382.20	-881.96	-11.76%
2-565-5603	INSURANCE-VEHICLES	0.00	50.04	-50.04	0.00%	0.00	50.04	-50.04	0.00%
2-570-5601	WORKMANS COMPENSATION	43.48	57.23	-13.75	-31.62%	260.88	343.38	-82.50	-31.62%
2-580-5601	WORKMANS COMPENSATION	97.46	0.00	97.46	100.00%	584.76	0.00	584.76	100.00%
2-580-5603	INSURANCE-VEHICLES	47.54	0.00	47.54	100.00%	285.24	0.00	285.24	100.00%
2-591-5601	WORKMANS COMPENSATION	1,066.22	1,202.21	-135.99	-12.75%	6,397.32	7,213.26	-815.94	-12.75%
2-591-5602	INSURANCE-BLDGS & VEHICLES	2,823.16	4,348.24	-1,525.08	-54.02%	17,196.04	25,956.23	-8,760.19	-50.94%
	SubCategory 560 - INSURANCE Total:	**9,087.62**	**10,409.98**	**-1,322.36**	**-14.55%**	**53,972.99**	**63,391.05**	**-9,418.06**	**-17.45%**
SubCategory: 565 - PROFESSIONAL FEES									
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.60	-127.27	-12.62%	6,570.26	6,686.37	-116.11	-1.77%
2-555-5651	ATTORNEY RETAINER FEES	4,190.00	3,760.00	430.00	10.26%	21,505.47	17,080.00	4,425.47	20.58%
	SubCategory 565 - PROFESSIONAL FEES Total:	**5,198.33**	**4,895.60**	**302.73**	**5.82%**	**28,075.73**	**23,766.37**	**4,309.36**	**15.35%**
SubCategory: 570 - BONDS									
2-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
2-591-9112	2016 BOND INTEREST	27,100.00	23,183.33	3,916.67	14.45%	177,666.68	154,766.66	22,900.02	12.89%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-55,297.44	-55,297.44	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-19,307.16	-19,307.16	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	789.12	789.12	0.00	0.00%
	SubCategory 570 - BONDS Total:	**14,797.42**	**10,880.75**	**3,916.67**	**26.47%**	**107,851.20**	**84,951.18**	**22,900.02**	**21.23%**

		2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
SubCategory: 580 - DEPRECIATION									
2-555-5800	DEPRECIATION	202,166.67	186,916.66	15,250.01	7.54%	1,213,000.02	1,131,499.96	81,500.06	6.72%
2-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	12,960.00	12,999.96	-39.96	-0.31%
2-565-5800	DEPRECIATION	16,600.00	17,500.00	-900.00	-5.42%	99,600.00	105,000.00	-5,400.00	-5.42%
2-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	4,980.00	0.00	4,980.00	100.00%
2-591-5800	DEPRECIATION-WWTP	207,166.67	205,833.33	1,333.34	0.64%	1,243,000.02	1,234,999.98	8,000.04	0.64%
	SubCategory 580 - DEPRECIATION Total:	**428,923.34**	**412,416.65**	**16,506.69**	**3.85%**	**2,573,540.04**	**2,484,499.90**	**89,040.14**	**3.46%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
2-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,287.40	2,500.00	-212.60	-9.29%	14,787.40	15,000.00	-212.60	-1.44%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	6,630.00	6,630.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,392.40**	**3,605.00**	**-212.60**	**-6.27%**	**21,417.40**	**21,630.00**	**-212.60**	**-0.99%**
SubCategory: 585 - BAD DEBTS									
2-555-5850	BAD DEBTS	3,115.49	3,000.00	115.49	3.71%	23,006.01	18,317.70	4,688.31	20.38%
	SubCategory 585 - BAD DEBTS Total:	**3,115.49**	**3,000.00**	**115.49**	**3.71%**	**23,006.01**	**18,317.70**	**4,688.31**	**20.38%**
SubCategory: 590 - COMPUTER MAINTENANCE									
2-555-5580	EQUIP. MAINT. FEES	298.55	146.46	152.09	50.94%	1,791.30	2,278.76	-487.46	-27.21%
2-555-5581	SOFTWARE MAINTENANCE FEES	10,433.96	12,426.57	-1,992.61	-19.10%	54,239.37	72,468.63	-18,229.26	-33.61%
2-560-5582	SOFTWARE MAINTENANCE	277.71	273.12	4.59	1.65%	1,585.13	1,638.68	-53.55	-3.38%
2-565-5580	CUES SOFTWARE	169.17	169.17	0.00	0.00%	1,015.02	1,015.02	0.00	0.00%
2-591-5583	COMPUTER EXPENSE	1,314.61	1,425.04	-110.43	-8.40%	8,872.10	8,417.86	454.24	5.12%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**12,494.00**	**14,440.36**	**-1,946.36**	**-15.58%**	**67,502.92**	**85,818.95**	**-18,316.03**	**-27.13%**
SubCategory: 595 - TRANSFER OF COSTS									
2-560-5950	TRANSFER ADMIN COSTS/WATER	13,200.00	-11,800.00	25,000.00	189.39%	34,200.00	9,200.00	25,000.00	73.10%
2-570-5950	TRANSFER ADMIN COSTS/WATER	4,375.00	19,375.00	-15,000.00	-342.86%	5,250.00	16,250.00	-11,000.00	-209.52%
2-580-5950	TRANSFER MR COSTS/WATER	1,925.00	0.00	1,925.00	100.00%	11,550.00	0.00	11,550.00	100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**19,500.00**	**7,575.00**	**11,925.00**	**61.15%**	**51,000.00**	**25,450.00**	**25,550.00**	**50.10%**
SubCategory: 597 - CHEMICALS									
2-592-5970	CHEMICALS	384.07	0.00	384.07	100.00%	2,197.81	0.00	2,197.81	100.00%
2-593-5970	CHEMICALS	534.10	9,945.60	-9,411.50	-1,762.12%	35,802.65	70,052.97	-34,250.32	-95.66%
2-595-5970	CHEMICALS	0.00	0.00	0.00	0.00%	0.00	29,047.44	-29,047.44	0.00%
	SubCategory 597 - CHEMICALS Total:	**918.17**	**9,945.60**	**-9,027.43**	**-983.20%**	**38,000.46**	**99,100.41**	**-61,099.95**	**-160.79%**
SubCategory: 598 - SLUDGE DISPOSAL									
2-595-5980	SLUDGE DISPOSAL COSTS	22,262.03	45,985.77	-23,723.74	-106.57%	163,871.81	234,194.42	-70,322.61	-42.91%
2-595-5981	SLUDGE DISPOSAL REVENUE	0.00	-819.59	819.59	0.00%	0.00	-11,070.82	11,070.82	0.00%
	SubCategory 598 - SLUDGE DISPOSAL Total:	**22,262.03**	**45,166.18**	**-22,904.15**	**-102.88%**	**163,871.81**	**223,123.60**	**-59,251.79**	**-36.16%**
	Expense Total:	**967,151.47**	**1,015,497.34**	**-48,345.87**	**-5.00%**	**5,781,829.40**	**6,214,794.94**	**-432,965.54**	**-7.49%**
	Fund 2 Surplus (Deficit):	**335,382.96**	**336,457.27**	**1,074.31**	**0.32%**	**2,738,367.55**	**3,069,675.00**	**331,307.45**	**12.10%**
	Total Surplus (Deficit):	**471,932.28**	**456,637.30**	**-15,294.98**	**-3.24%**	**5,030,250.35**	**6,311,380.39**	**1,281,130.04**	**25.47%**

Group Summary

SubCategor…	2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	548,133.83	598,656.60	50,522.77	9.22%	4,608,937.16	5,672,031.71	1,063,094.55	23.07%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**548,133.83**	**598,656.60**	**50,522.77**	**9.22%**	**4,608,937.16**	**5,672,031.71**	**1,063,094.55**	**23.07%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	273,306.00	294,243.95	20,937.95	7.66%	2,198,779.04	2,752,563.90	553,784.86	25.19%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**273,306.00**	**294,243.95**	**20,937.95**	**7.66%**	**2,198,779.04**	**2,752,563.90**	**553,784.86**	**25.19%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	121,498.54	116,814.60	-4,683.94	-3.86%	787,667.72	903,919.51	116,251.79	14.76%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**121,498.54**	**116,814.60**	**-4,683.94**	**-3.86%**	**787,667.72**	**903,919.51**	**116,251.79**	**14.76%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	43,684.24	23,788.40	-19,895.84	-45.54%	271,183.02	193,781.87	-77,401.15	-28.54%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**43,684.24**	**23,788.40**	**-19,895.84**	**-45.54%**	**271,183.02**	**193,781.87**	**-77,401.15**	**-28.54%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	43,718.44	10,768.60	-32,949.84	-75.37%	307,760.04	138,093.53	-169,666.51	-55.13%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**43,718.44**	**10,768.60**	**-32,949.84**	**-75.37%**	**307,760.04**	**138,093.53**	**-169,666.51**	**-55.13%**
RevCategory: 4472 - INTEREST INCOME								
	3,994.98	31,285.46	27,290.48	683.12%	23,631.21	116,366.28	92,735.07	392.43%
RevCategory 4472 - INTEREST INCOME Total:	**3,994.98**	**31,285.46**	**27,290.48**	**683.12%**	**23,631.21**	**116,366.28**	**92,735.07**	**392.43%**
RevCategory: 4475 - RENT INCOME								
	3,417.37	1,195.00	-2,222.37	-65.03%	20,504.02	7,174.00	-13,330.02	-65.01%
RevCategory 4475 - RENT INCOME Total:	**3,417.37**	**1,195.00**	**-2,222.37**	**-65.03%**	**20,504.02**	**7,174.00**	**-13,330.02**	**-65.01%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	42,325.00	39,475.00	-2,850.00	-6.73%	515,495.00	345,025.00	-170,470.00	-33.07%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**42,325.00**	**39,475.00**	**-2,850.00**	**-6.73%**	**515,495.00**	**345,025.00**	**-170,470.00**	**-33.07%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,400.50	5,492.75	92.25	1.71%	32,383.75	30,753.50	-1,630.25	-5.03%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,400.50**	**5,492.75**	**92.25**	**1.71%**	**32,383.75**	**30,753.50**	**-1,630.25**	**-5.03%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	3,049.43	98.50	-2,950.93	-96.77%	8,523.30	4,747.80	-3,775.50	-44.30%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**3,049.43**	**98.50**	**-2,950.93**	**-96.77%**	**8,523.30**	**4,747.80**	**-3,775.50**	**-44.30%**
Revenue Total:	**1,088,528.33**	**1,121,818.86**	**33,290.53**	**3.06%**	**8,774,864.26**	**10,164,457.10**	**1,389,592.84**	**15.84%**
Expense								
500 - WATER PURCHASES	360,369.21	379,586.86	-19,217.65	-5.33%	2,895,421.98	3,123,025.78	-227,603.80	-7.86%
510 - SALARIES	151,487.91	143,320.58	8,167.33	5.39%	765,496.30	802,869.98	-37,373.68	-4.88%
520 - EMPLOYEE BENEFITS	40,341.80	34,565.32	5,776.48	14.32%	279,446.44	277,616.10	1,830.34	0.65%

SubCategor…	2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
522 - PAYROLL TAXES	10,277.50	10,827.94	-550.44	-5.36%	60,584.81	66,404.75	-5,819.94	-9.61%
525 - TRAVEL & TRAINING	1,008.93	2,048.63	-1,039.70	-103.05%	6,019.08	8,144.04	-2,124.96	-35.30%
530 - UTILITIES	7,259.16	13,490.65	-6,231.49	-85.84%	36,559.21	62,850.55	-26,291.34	-71.91%
535 - OPERATING SUPPLIES & OTHER	17,060.52	39,637.09	-22,576.57	-132.33%	128,646.67	203,097.27	-74,450.60	-57.87%
540 - TAXES AND FEES	11,545.60	11,730.40	-184.80	-1.60%	69,273.60	70,382.40	-1,108.80	-1.60%
550 - REPAIR & MAINTENANCE	34,279.49	41,073.07	-6,793.58	-19.82%	261,146.55	317,288.97	-56,142.42	-21.50%
560 - INSURANCE	5,490.80	6,392.07	-901.27	-16.41%	32,392.67	38,622.93	-6,230.26	-19.23%
565 - PROFESSIONAL FEES	2,798.33	2,015.60	782.73	27.97%	24,075.74	19,126.37	4,949.37	20.56%
570 - BONDS	53,395.00	51,111.13	2,283.87	4.28%	333,028.31	319,802.21	13,226.10	3.97%
580 - DEPRECIATION	256,820.00	253,813.33	3,006.67	1.17%	1,540,920.00	1,522,879.98	18,040.02	1.17%
581 - AMORTIZATION OF SOFTWARE	3,392.40	3,605.00	-212.60	-6.27%	21,630.00	21,630.00	0.00	0.00%
585 - BAD DEBTS	2,283.63	3,000.00	-716.37	-31.37%	18,773.47	15,390.66	3,382.81	18.02%
590 - COMPUTER MAINTENANCE	11,668.73	12,996.16	-1,327.43	-11.38%	60,566.63	79,069.72	-18,503.09	-30.55%
595 - TRANSFER OF COSTS	-17,500.00	-7,575.00	-9,925.00	-56.71%	-51,000.00	-25,450.00	-25,550.00	-50.10%
Expense Total:	**951,979.01**	**1,001,638.83**	**-49,659.82**	**-5.22%**	**6,482,981.46**	**6,922,751.71**	**-439,770.25**	**-6.78%**
Fund 1 Surplus (Deficit):	**136,549.32**	**120,180.03**	**-16,369.29**	**-11.99%**	**2,291,882.80**	**3,241,705.39**	**949,822.59**	**41.44%**
Fund: 2 - SEWER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	750,351.14	785,400.51	35,049.37	4.67%	4,725,952.43	5,299,854.95	573,902.52	12.14%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**750,351.14**	**785,400.51**	**35,049.37**	**4.67%**	**4,725,952.43**	**5,299,854.95**	**573,902.52**	**12.14%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	246,336.33	259,180.93	12,844.60	5.21%	1,500,324.58	1,787,532.88	287,208.30	19.14%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**246,336.33**	**259,180.93**	**12,844.60**	**5.21%**	**1,500,324.58**	**1,787,532.88**	**287,208.30**	**19.14%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	187,876.63	174,418.44	-13,458.19	-7.16%	1,213,871.25	1,339,073.76	125,202.51	10.31%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**187,876.63**	**174,418.44**	**-13,458.19**	**-7.16%**	**1,213,871.25**	**1,339,073.76**	**125,202.51**	**10.31%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	4,629.72	0.00	-4,629.72	-100.00%	7,513.62	2,667.32	-4,846.30	-64.50%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**4,629.72**	**0.00**	**-4,629.72**	**-100.00%**	**7,513.62**	**2,667.32**	**-4,846.30**	**-64.50%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	13,098.98	0.00	-13,098.98	-100.00%	76,922.67	32,197.61	-44,725.06	-58.14%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**13,098.98**	**0.00**	**-13,098.98**	**-100.00%**	**76,922.67**	**32,197.61**	**-44,725.06**	**-58.14%**
RevCategory: 4472 - INTEREST INCOME								
	5,836.75	43,109.88	37,273.13	638.59%	25,398.48	148,895.24	123,496.76	486.24%
RevCategory 4472 - INTEREST INCOME Total:	**5,836.75**	**43,109.88**	**37,273.13**	**638.59%**	**25,398.48**	**148,895.24**	**123,496.76**	**486.24%**
RevCategory: 4475 - RENT INCOME								
	600.00	0.00	-600.00	-100.00%	3,600.00	1,200.00	-2,400.00	-66.67%
RevCategory 4475 - RENT INCOME Total:	**600.00**	**0.00**	**-600.00**	**-100.00%**	**3,600.00**	**1,200.00**	**-2,400.00**	**-66.67%**

SubCategor…	2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4476 - NEW CUSTOMER FEES								
	75,810.00	76,280.00	470.00	0.62%	876,346.00	563,240.00	-313,106.00	-35.73%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**75,810.00**	**76,280.00**	**470.00**	**0.62%**	**876,346.00**	**563,240.00**	**-313,106.00**	**-35.73%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,400.50	5,492.75	92.25	1.71%	32,383.75	30,753.50	-1,630.25	-5.03%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,400.50**	**5,492.75**	**92.25**	**1.71%**	**32,383.75**	**30,753.50**	**-1,630.25**	**-5.03%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	12,594.38	8,072.10	-4,522.28	-35.91%	57,884.17	79,054.68	21,170.51	36.57%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**12,594.38**	**8,072.10**	**-4,522.28**	**-35.91%**	**57,884.17**	**79,054.68**	**21,170.51**	**36.57%**
Revenue Total:	**1,302,534.43**	**1,351,954.61**	**49,420.18**	**3.79%**	**8,520,196.95**	**9,284,469.94**	**764,272.99**	**8.97%**
Expense								
510 - SALARIES	223,085.14	217,721.36	5,363.78	2.40%	1,109,416.67	1,251,659.31	-142,242.64	-12.82%
520 - EMPLOYEE BENEFITS	59,250.47	51,971.88	7,278.59	12.28%	398,387.89	413,286.17	-14,898.28	-3.74%
522 - PAYROLL TAXES	14,765.52	15,180.53	-415.01	-2.81%	84,647.22	96,213.13	-11,565.91	-13.66%
525 - TRAVEL & TRAINING	716.69	8,705.68	-7,988.99	-1,114.71%	9,091.13	22,837.50	-13,746.37	-151.21%
530 - UTILITIES	53,540.40	69,057.66	-15,517.26	-28.98%	319,058.18	421,807.14	-102,748.96	-32.20%
535 - OPERATING SUPPLIES & OTHER	25,461.03	49,611.95	-24,150.92	-94.85%	213,946.28	262,749.88	-48,803.60	-22.81%
540 - TAXES AND FEES	41,448.40	43,751.67	-2,303.27	-5.56%	259,486.18	296,523.95	-37,037.77	-14.27%
550 - REPAIR & MAINTENANCE	29,195.02	37,161.49	-7,966.47	-27.29%	259,557.29	319,668.70	-60,111.41	-23.16%
560 - INSURANCE	9,087.62	10,409.98	-1,322.36	-14.55%	53,972.99	63,391.05	-9,418.06	-17.45%
565 - PROFESSIONAL FEES	5,198.33	4,895.60	302.73	5.82%	28,075.73	23,766.37	4,309.36	15.35%
570 - BONDS	14,797.42	10,880.75	3,916.67	26.47%	107,851.20	84,951.18	22,900.02	21.23%
580 - DEPRECIATION	428,923.34	412,416.65	16,506.69	3.85%	2,573,540.04	2,484,499.90	89,040.14	3.46%
581 - AMORTIZATION OF SOFTWARE	3,392.40	3,605.00	-212.60	-6.27%	21,417.40	21,630.00	-212.60	-0.99%
585 - BAD DEBTS	3,115.49	3,000.00	115.49	3.71%	23,006.01	18,317.70	4,688.31	20.38%
590 - COMPUTER MAINTENANCE	12,494.00	14,440.36	-1,946.36	-15.58%	67,502.92	85,818.95	-18,316.03	-27.13%
595 - TRANSFER OF COSTS	19,500.00	7,575.00	11,925.00	61.15%	51,000.00	25,450.00	25,550.00	50.10%
597 - CHEMICALS	918.17	9,945.60	-9,027.43	-983.20%	38,000.46	99,100.41	-61,099.95	-160.79%
598 - SLUDGE DISPOSAL	22,262.03	45,166.18	-22,904.15	-102.88%	163,871.81	223,123.60	-59,251.79	-36.16%
Expense Total:	**967,151.47**	**1,015,497.34**	**-48,345.87**	**-5.00%**	**5,781,829.40**	**6,214,794.94**	**-432,965.54**	**-7.49%**
Fund 2 Surplus (Deficit):	**335,382.96**	**336,457.27**	**1,074.31**	**0.32%**	**2,738,367.55**	**3,069,675.00**	**331,307.45**	**12.10%**
Total Surplus (Deficit):	**471,932.28**	**456,637.30**	**-15,294.98**	**-3.24%**	**5,030,250.35**	**6,311,380.39**	**1,281,130.04**	**25.47%**

Fund Summary

Fund	2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	136,549.32	120,180.03	-16,369.29	-11.99%	2,291,882.80	3,241,705.39	949,822.59	41.44%
2 - SEWER	335,382.96	336,457.27	1,074.31	0.32%	2,738,367.55	3,069,675.00	331,307.45	12.10%
Total Surplus (Deficit):	**471,932.28**	**456,637.30**	**-15,294.98**	**-3.24%**	**5,030,250.35**	**6,311,380.39**	**1,281,130.04**	**25.47%**

December 20, 2022

To: The Rogers Water and Sewer Commission

From: Jennifer Lattin, Controller

Re: November 2022 Financial Information

Water Department

- Billed revenue for the month of November 2022 is up 11.13% from November 2021.
- Water consumption is down 1% from November 2021.
    - o The reduction in consumption is due to irrigation being less in November 2022 vs November 2022.
- The Water Department reported a profit of $292,000 for November 2022. A profit of $240,000 was reported for November 2021.
    - o Revenues increased $92,000; billed consumption increased $129,000, interest income increased $30,000, penalties and service charges decreased $40,000, and other revenues decreased $27,000.
    - o Expenses increased $40,000; field and office expenses are slightly more than last year, while general and engineering are slightly less than last year.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $278,000. This compares to year-to-date access and impact fee revenue of $440,000 in FY 22 and $445,000 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 November 2022 is up 10.66% from November 2021.
- Sewer consumption is up 6.39% from November 2021.
- The Sewer Department reported a profit of $348,000 for November 2022. A profit of $338,000 was reported for November 2021.
    - o Revenues increased $160,000; Billed consumption increased $144,000, interest income increased $31,000, penalties decreased $13,000, access & impact fees decreased $6,000, and other revenues $4,000.
    - o Expenses decreased $150,000; PCF Utilities increased $22,000, field repair of vac-con of $40,000 (approved in the November Commission Meeting), catch-up of October city franchise fees of $55,000, and salaries.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $457,000. This compares to year-to-date access and impact fee revenue of $764,000 in FY 22 and $926,000 in FY 21.
- Year to date profit is more than the prior year and ahead of budget.

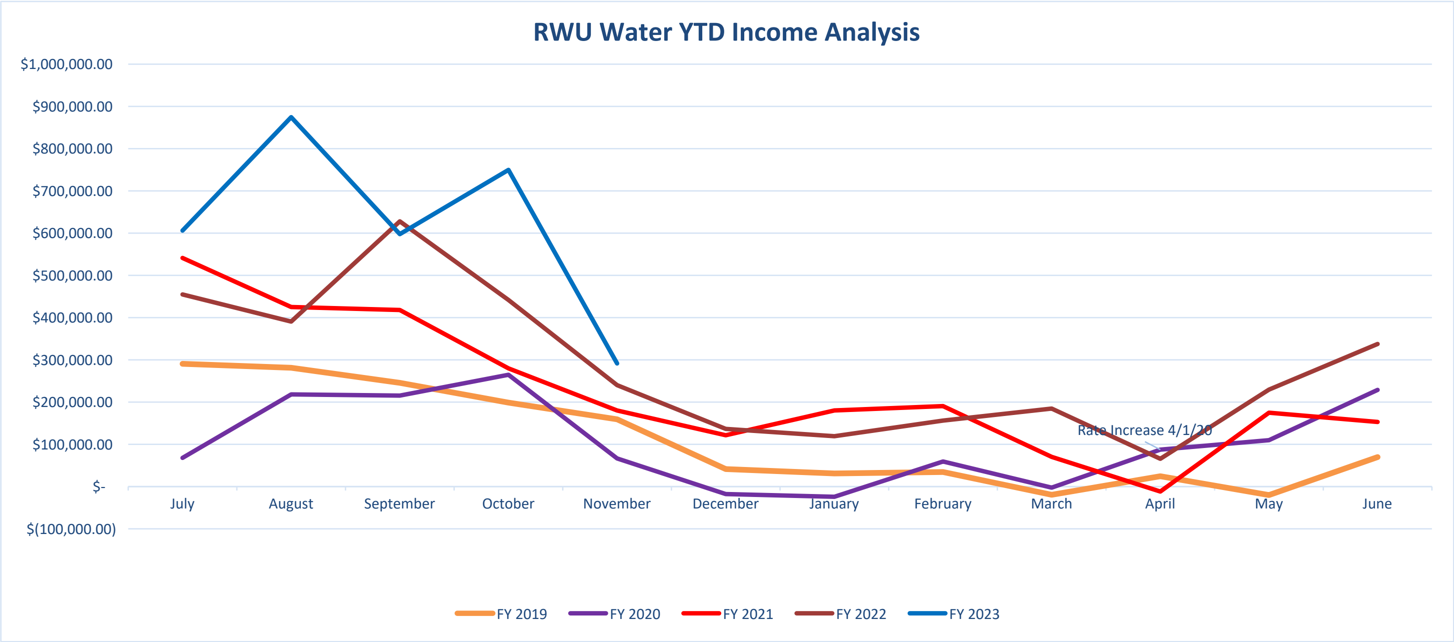
Other Financial Reporting Items

- Total restricted and unrestricted funds are $45.1 million for November 2022. This is an overall increase of $3.1 million from November 2021.
  - Water funds decreased by approximately $120,000 and Sewer funds increased by $3.2 million.
  - $6.6 million of the $45.1 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	$ 291,503.08		
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**	**$ 3,119,460.36**	$ 964,126.88	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	$ 3,119,460.36		
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	$ 3,119,460.36		
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	$ 348,374.55		
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**	**$ 2,732,227.73**	$ 329,253.56	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	$ 2,732,227.73		
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	$ 2,732,227.73		
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
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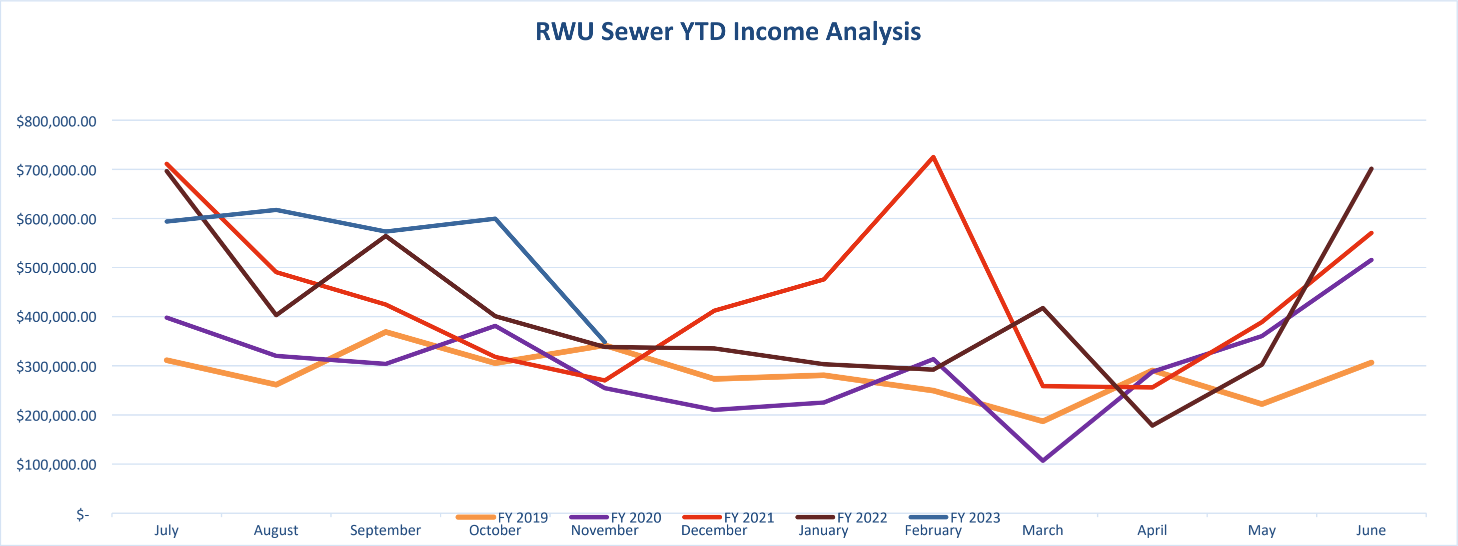
Rate Increase 4/1/20
July
August
September
October
November
December
January
February
March
April
May
June
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023


RWU Sewer YTD Income Analysis
$800,000.00
$700,000.00
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July
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March
April
May
June
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023

WATER CASH RECEIPTS
NOVEMBER 2022

CASH RECEIPTS	$1,784,860.09
ACCTS RECEIVABLE OTHER	$0.00
METER DEPOSITS	$10,651.00
SERVICE CHARGES	$9,998.51
FEES	$862.83
MISCELLANEOUS	$22,489.02
TRASH	$382,290.31
DEPRECIATION	$75,326.00
TOTAL	$2,286,477.76

REVENUE BILLED NOVEMBER 2022		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$637,236.00	27,221	119,522,100
RESIDENTIAL IRRIG	$67,329.07	4,213	7,667,900
COMMERCIAL	$355,313.85	3,011	72,040,100
INDUSTRIAL	$139,710.07	48	40,066,600
HYDRANTS	$1,210.00		
FIRE LINES	$10,690.67	34,493	239,296,700
PENALTY	$1,448.27		
SERVICE CHARGE	$8,240.00		
NEW CUSTOMER FEES			
TOTAL	$1,221,177.93		

REVENUE BILLED NOVEMBER 2021			
RESIDENTIAL	$546,976.36	26,862	112,993,900
RESIDENTIAL IRRIG	$80,767.51	4,660	13,661,900
COMMERCIAL	$329,980.45	3,068	77,501,500
INDUSTRIAL	$114,313.48	46	37,538,300
HYDRANTS	$1,195.00		
FIRE LINES	$10,280.00	34,636	241,695,600
PENALTY	$9,333.69		
SERVICE CHARGE	$6,036.07		
NEW CUSTOMER FEES	$30.00		
TOTAL	$1,098,912.56		

INCREASE (DECREASE)	$122,265.37	-143	-2,398,900
CHANGE FROM 2021	11.13%	-0.41%	-0.99%

PURCHASE FROM BEAVER WATER DISTRICT		
NOVEMBER, 2022	$ 365,601.52	250,412,000
NOVEMBER, 2021	$ 366,918.66	260,226,000

SEWER CASH RECEIPTS
NOVEMBER 2022

CASH RECEIPTS	$1,407,430.55
FEES	$1,566.41
MISCELLANEOUS	$85,533.39
ACCOUNTS RECEIVABLE OTHER	$0.00
DEPRECIATION	$62,272.10
	$1,556,802.45
O&M	$1,494,530.35
DEPRECIATION	$62,272.10
	$1,556,802.45

REVENUE BILLED NOVEMBER, 2022		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$828,037.67	23,200	92,957,900
COMMERCIAL	$282,073.17	2,067	47,572,200
INDUSTRIAL	$203,154.39	36	39,838,400
PENALTY	-$13.08		
SURCHARGES	$5,094.84		
NEW CUSTOMER FEES	$0.00	25,303	180,368,500
TOTAL	$1,318,346.99		
REVENUE BILLED NOVEMBER, 2021			
RESIDENTIAL	$748,208.37	22,939	87,502,400
COMMERCIAL	$248,052.39	1,982	45,607,100
INDUSTRIAL	$174,712.04	32	36,431,800
PENALTY/SURCHARGES	$20,356.21		
NEW CUSTOMER FEES	$60.00	24,953	169,541,300
TOTAL	$1,191,389.01		

INCREASE (DECREASE)	$126,957.98	350	10,827,200
CHANGE FROM 2021	10.66%	1.40%	6.39%

ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
November 2022

	UNRE-STRICTED	RESTRICTED Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreci-ation	TOTAL RESTRIC-TED	GRAND TOTAL
WATER							
Petty Cash	$ 1,725					$ -	$ 1,725
Checking - O&M	120,911					-	120,911
Checking-Bank of Rogers	417,970					-	417,970
Savings-Utility Money Fund	1,847,703					-	1,847,703
Savings-Depr Money Fund					268,015	268,015	268,015
Savings-O&M Money Fund	1,755,258					-	1,755,258
Access/Impact Fees-Simmons				566,750		566,750	566,750
Investments-CD's	11,617,293	1,083,281			2,479,878	3,563,159	15,180,452
Checking-Meter Deposits		344,609				344,609	344,609
Regions Bank-2012 Bonds			60,275			60,275	60,275
Regions Bank-2016 Bonds			54,452			54,452	54,452
TOTAL WATER	15,760,859	1,427,891	114,727	566,750	2,747,893	4,857,261	20,618,120
SEWER							
Petty Cash	150					$ -	$ 150
Savings-Depr Money Fund					591,704	591,704	591,704
Savings-O&M Money Fund	4,723,622					-	4,723,622
Access/Impact Fees-Simmons				989,346		989,346	989,346
Investments-CD's	18,047,351					-	18,047,351
Regions Bank-2010 Bonds			-			-	-
Regions Bank-2016 Bonds			114,416			114,416	114,416
TOTAL SEWER	22,771,123	-	114,416	989,346	591,704	1,695,466	24,466,589
GRAND TOTAL	$ 38,531,983	$ 1,427,891	$ 229,143	$ 1,556,096	$ 3,339,597	$ 6,552,727	$ 45,084,709

Balance Sheet
Account Summary
Rogers Water Utilities, AR

As Of 11/30/2022

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	4,971,596.23	5,748,468.63	-776,872.40
020 - INVESTMENTS	15,180,451.99	14,530,210.93	650,241.06
030 - ACCOUNTS RECEIVABLE	2,873,502.92	2,212,185.42	661,317.50
035 - DUE FROM OTHER FUNDS	8,817,317.36	0.00	8,817,317.36
040 - OTHER CURRENT ASSETS	121,581.58	94,189.36	27,392.22
050 - RESTRICTED FUNDS	459,336.27	458,132.04	1,204.23
060 - INVENTORY	827,334.32	434,481.66	392,852.66
080 - PROPERTY PLANT & EQUIPMENT	98,145,853.95	93,880,748.91	4,265,105.04
081 - INTANGIBLE ASSETS	274,075.00	110,775.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	322,491.27	556,560.06	-234,068.79
Total ** ASSETS & DEFERRED OUTFLOWS:**	**131,993,540.89**	**118,025,752.01**	**13,967,788.88**
Total Assets:	**131,993,540.89**	**118,025,752.01**	**13,967,788.88**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	1,874,027.86	2,035,206.57	161,178.71
120 - ACCRUED LIABILITIES	17,831,670.43	18,501,015.39	669,344.96
130 - OTHER LIABILITIES	1,407,575.00	1,361,229.00	-46,346.00
135 - DUE TO OTHER FUNDS	8,323,489.87	0.00	-8,323,489.87
140 - DEFERRED INFLOWS/PENSION LIABILITIES	1,521,676.42	2,016,365.42	494,689.00
Total ** LIABILITIES & DEFERRED INFLOWS **:	**30,958,439.58**	**23,913,816.38**	**-7,044,623.20**
Total Liability:	**30,958,439.58**	**23,913,816.38**	**-7,044,623.20**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	97,913,575.95	91,956,602.15	5,956,973.80
Total ** EQUITY **:	**97,913,575.95**	**91,956,602.15**	**5,956,973.80**
Total Beginning Equity:	**97,913,575.95**	**91,956,602.15**	**5,956,973.80**
Total Revenue	9,042,638.24	7,686,335.93	1,356,302.31
Total Expense	5,921,112.88	5,531,002.45	-390,110.43
Revenues Over/(Under) Expenses	**3,121,525.36**	**2,155,333.48**	**966,191.88**
Total Equity and Current Surplus (Deficit):	**101,035,101.31**	**94,111,935.63**	**6,923,165.68**
Total Liabilities, Equity and Current Surplus (Deficit):	**131,993,540.89**	**118,025,752.01**	**13,967,788.88**

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	6,304,822.02	5,105,520.02	1,199,302.00
020 - INVESTMENTS	18,047,351.08	16,029,691.01	2,017,660.07
030 - ACCOUNTS RECEIVABLE	2,470,996.94	1,734,927.04	736,069.90
035 - DUE FROM OTHER FUNDS	8,323,489.87	0.00	8,323,489.87
040 - OTHER CURRENT ASSETS	168,063.68	119,594.00	48,469.68
060 - INVENTORY	165,908.37	74,407.99	91,500.38
070 - RESTRICTED FUNDS	114,415.93	106,773.59	7,642.34
080 - PROPERTY PLANT & EQUIPMENT	120,593,664.06	118,611,280.41	1,982,383.65
081 - INTANGIBLE ASSETS	274,075.00	110,775.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	487,936.96	863,876.37	-375,939.41
Total ** ASSETS & DEFERRED OUTFLOWS:**	**156,950,723.91**	**142,756,845.43**	**14,193,878.48**
Total Assets:	**156,950,723.91**	**142,756,845.43**	**14,193,878.48**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	407,321.96	546,342.53	139,020.57
120 - ACCRUED LIABILITIES	8,601,052.68	9,746,824.64	1,145,771.96
130 - OTHER LIABILITIES	87,309.30	89,421.00	2,111.70
135 - DUE TO OTHER FUNDS	8,817,317.36	0.00	-8,817,317.36
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,419,176.88	3,221,949.53	802,772.65
Total ** LIABILITIES & DEFERRED INFLOWS **:	**20,332,178.18**	**13,604,537.70**	**-6,727,640.48**
Total Liability:	**20,332,178.18**	**13,604,537.70**	**-6,727,640.48**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	133,885,328.00	126,749,333.56	7,135,994.44
Total ** EQUITY **:	**133,885,328.00**	**126,749,333.56**	**7,135,994.44**
Total Beginning Equity:	**133,885,328.00**	**126,749,333.56**	**7,135,994.44**
Total Revenue	7,932,515.33	7,217,662.52	714,852.81
Total Expense	5,199,297.60	4,814,677.93	-384,619.67
Revenues Over/(Under) Expenses	**2,733,217.73**	**2,402,984.59**	**330,233.14**
Total Equity and Current Surplus (Deficit):	**136,618,545.73**	**129,152,318.15**	**7,466,227.58**
Total Liabilities, Equity and Current Surplus (Deficit):	**156,950,723.91**	**142,756,855.85**	**14,193,868.06**

Rogers Water Utilities, AR

Balance Sheet
Account Summary
As Of 11/30/2022

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	120,910.95	55,863.60	65,047.35
1-0100.11	CHECKING-FNBANK OF ROGERS	411,233.71	330,315.41	80,918.30
1-0111.05	SAVINGS-UTILITY MONEY FUND	1,847,702.87	1,369,566.02	478,136.85
1-0111.08	SAVINGS-DEPR MONEY FUND	268,015.05	480,929.47	-212,914.42
1-0111.09	SAVINGS-O & M MONEY FUND	1,755,258.44	2,709,862.84	-954,604.40
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	566,750.21	800,206.29	-233,456.08
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**4,971,596.23**	**5,748,468.63**	**-776,872.40**
GLCategory: 020 - INVESTMENTS				
1-0215.00	INVESTMENT-O&M	1,021,000.00	1,018,501.56	2,498.44
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	1,057,341.61	1,878.14
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	537,386.95	536,050.46	1,336.49
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	1,074,832.64	1,072,159.53	2,673.11
1-0215.23	INVESTMENT-DEPRECIATION	528,169.11	526,855.54	1,313.57
1-0215.24	INVESTMENT-O&M	1,102,857.17	1,100,928.72	1,928.45
1-0215.25	INVESTMENT-O&M	525,380.21	524,073.58	1,306.63
1-0215.26	INVESTMENT-O&M	700,000.00	700,000.00	0.00
	Total GLCategory 020 - INVESTMENTS:	**15,180,451.99**	**14,530,210.93**	**650,241.06**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	2,447,357.36	1,630,692.93	816,664.43
1-0300.01	UNAPPLIED CREDITS	-157,959.32	0.00	-157,959.32
1-0300.05	ACCTS REC-OTHER	-31,395.12	91,492.49	-122,887.61
1-0300.15	ACCTS REC-UNBILLED REVENUE	740,000.00	615,000.00	125,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-124,500.00	-125,000.00	500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,873,502.92**	**2,212,185.42**	**661,317.50**
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	8,817,317.36	0.00	8,817,317.36
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**8,817,317.36**	**0.00**	**8,817,317.36**
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	35,090.66	4,663.47	30,427.19
1-0400.01	PREPAID PROFESSIONAL FEES	7,949.23	7,058.35	890.88
1-0400.05	PREPAID-WORKMANS COMP	2,940.65	2,709.59	231.06
1-0400.10	PREPAID-INSURANCE	19,622.07	17,848.16	1,773.91
1-0400.15	PREPAID-MAINT CONTRACT	55,978.97	61,909.79	-5,930.82
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**121,581.58**	**94,189.36**	**27,392.22**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	344,609.32	361,850.31	-17,240.99
1-0512.14	REGIONS BANK - DEBT - 2012	60,274.83	52,645.80	7,629.03
1-0516.14	REGIONS BANK - DEBT - 2016	54,452.12	43,635.93	10,816.19
	Total GLCategory 050 - RESTRICTED FUNDS:	**459,336.27**	**458,132.04**	**1,204.23**
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	827,334.32	434,481.66	392,852.66
	Total GLCategory 060 - INVENTORY:	**827,334.32**	**434,481.66**	**392,852.66**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	618,731.25	484,806.82	133,924.43
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	828,301.80	10,219.43
1-0800.04	COMMUNICATION EQUIPMENT	32,401.94	32,401.94	0.00
1-0800.05	PUMPING EQUIPMENT	90,978.84	78,287.29	12,691.55
1-0800.08	WATER METERS	3,859,934.58	3,506,462.94	353,471.64
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	54,199,532.91	2,976,232.18
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	56,150,508.46	53,951,767.07	2,198,741.39
1-0800.25	CONSTRUCTION IN PROGRESS	4,510,365.04	4,590,611.54	-80,246.50
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-403,135.25	-362,178.35	-40,956.90
1-0800.51	ACCM DEPR-VEHICLES	-474,808.05	-445,229.67	-29,578.38
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-46,771.40	-49,154.82	2,383.42
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-585,226.04	-556,974.66	-28,251.38
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-23,952.77	-21,527.17	-2,425.60
1-0800.55	ACCM DEPR-PUMPING EQUIP	-57,940.67	-49,954.27	-7,986.40
1-0800.58	ACCM DEPR-WATER METERS	-984,760.57	-837,522.05	-147,238.52
1-0800.59	ACCM DEPR-WATER SERVICE	-1,337,453.28	-1,318,707.83	-18,745.45
1-0800.60	ACCM DEPR-WATER TOWERS	-5,221,411.64	-4,962,951.01	-258,460.63
1-0800.61	ACCM DEPR-MAINLINE	-20,240,541.67	-19,162,641.46	-1,077,900.21
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,267,184.69	-1,204,679.69	-62,505.00
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-12,519,012.97	-11,410,422.37	-1,108,590.60
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**98,145,853.95**	**93,880,748.91**	**4,265,105.04**
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	-140,425.00	-45,525.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**274,075.00**	**110,775.00**	**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:**	**131,993,540.89**	**118,025,752.01**	**13,967,788.88**
	Total Assets:	**131,993,540.89**	**118,025,752.01**	**13,967,788.88**

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	822,616.99	885,091.70	62,474.71
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLUTI	969,769.59	863,775.74	-105,993.85
1-1100.04	ACCOUNTS PAYABLE-SEWER	0.00	205,407.16	205,407.16
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	15,000.00	15,000.00	0.00
1-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	0.00	496.00	496.00
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	66,705.49	67,757.31	1,051.82
1-1109.01	MISC PAYROLL DEDUCTIONS	-154.79	220.40	375.19
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	90.58	221.13	130.55
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**1,874,027.86**	**2,035,206.57**	**161,178.71**
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	55,105.59	41,640.09	-13,465.50
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	31,886.05	66,300.00	34,413.95
1-1258.12	2012 BOND PREMIUM	16,541.63	18,933.35	2,391.72
1-1258.16	2016 BOND PREMIUM	371,882.41	399,600.37	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-334,963.19	-383,391.83	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-97,445.91	-104,709.03	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-11,172.34	-12,005.14	-832.80
1-1280.12	LONG-TERM BONDS - 2012	5,730,000.00	6,195,000.00	465,000.00
1-1280.16	LONG-TERM BONDS - 2016	11,570,000.00	11,950,000.00	380,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**17,831,670.43**	**18,501,015.39**	**669,344.96**
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,337,600.00	1,304,104.00	-33,496.00
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	59,075.00	57,125.00	-1,950.00
1-1300.02	ARO DEPOSITS	10,900.00	0.00	-10,900.00
	Total GLCategory 130 - OTHER LIABILITIES:	**1,407,575.00**	**1,361,229.00**	**-46,346.00**
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	8,323,489.87	0.00	-8,323,489.87
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**8,323,489.87**	**0.00**	**-8,323,489.87**
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 **:	**30,958,439.58**	**23,913,816.38**	**-7,044,623.20**
	Total Liability:	**30,958,439.58**	**23,913,816.38**	**-7,044,623.20**
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	62,981,185.00	60,669,825.75	2,311,359.25
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:	**97,913,575.95**	**91,956,602.15**	**5,956,973.80**
	Total ** EQUITY **:	**97,913,575.95**	**91,956,602.15**	**5,956,973.80**
	Total Beginning Equity:	**97,913,575.95**	**91,956,602.15**	**5,956,973.80**
Total Revenue		9,042,638.24	7,686,335.93	1,356,302.31
Total Expense		5,921,112.88	5,531,002.45	-390,110.43
Revenues Over/(Under) Expenses		**3,121,525.36**	**2,155,333.48**	**966,191.88**
	Total Equity and Current Surplus (Deficit):	**101,035,101.31**	**94,111,935.63**	**6,923,165.68**
	Total Liabilities, Equity and Current Surplus (Deficit):	**131,993,540.89**	**118,025,752.01**	**13,967,788.88**

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	591,703.61	431,339.49	160,364.12
2-0111.09	SAVINGS-O & M MONEY FUND	4,723,622.26	3,271,807.06	1,451,815.20
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	989,346.15	1,402,223.47	-412,877.32
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**6,304,822.02**	**5,105,520.02**	**1,199,302.00**
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	1,059,000.00	1,057,341.55	1,658.45
2-0215.12	INVESTMENT-O&M	1,503,896.12	1,501,266.43	2,629.69
2-0215.16	INVESTMENT-O&M	1,032,000.00	1,029,663.72	2,336.28
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	1,027,131.84	3,414.47
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:	**18,047,351.08**	**16,029,691.01**	**2,017,660.07**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,850,341.23	1,246,452.80	603,888.43
2-0300.05	ACCTS REC-OTHER	21,655.71	-9,025.76	30,681.47
2-0300.15	ACCTS REC-UNBILLED REVENUE	745,000.00	650,000.00	95,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-146,000.00	-152,500.00	6,500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,470,996.94**	**1,734,927.04**	**736,069.90**
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	8,323,489.87	0.00	8,323,489.87
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**8,323,489.87**	**0.00**	**8,323,489.87**
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	36,840.66	4,073.70	32,766.96
2-0400.01	PREPAID PROFESSIONAL FEES	7,949.23	7,058.35	890.88
2-0400.05	PREPAID-WORKMANS COMP	3,958.86	4,054.66	-95.80
2-0400.10	PREPAID-INSURANCE	33,339.72	27,779.21	5,560.51
2-0400.15	PREPAID-MAINT CONTRACT	85,975.21	76,628.08	9,347.13
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**168,063.68**	**119,594.00**	**48,469.68**
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	165,908.37	74,407.99	91,500.38
	Total GLCategory 060 - INVENTORY:	**165,908.37**	**74,407.99**	**91,500.38**
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	114,415.93	106,773.59	7,642.34
	Total GLCategory 070 - RESTRICTED FUNDS:	**114,415.93**	**106,773.59**	**7,642.34**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	608,166.54	482,004.46	126,162.08
2-0800.01	VEHICLES	1,690,681.16	1,400,240.70	290,440.46
2-0800.02	SHOP EQUIPMENT & TOOLS	53,354.26	57,905.34	-4,551.08
2-0800.03	FIELD EQUIPMENT	1,581,679.35	1,373,109.21	208,570.14

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.04	COMMUNICATION EQUIPMENT	59,508.33	59,508.33	0.00
2-0800.08	WATER METERS	3,836,835.11	3,464,272.16	372,562.95
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	45,196,383.94	503,664.06
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,062,441.27	65,530,196.61	5,532,244.66
2-0800.19	SEWER REHAB.	6,353,110.68	6,330,160.74	22,949.94
2-0800.20	CONTRIBUTED SEWER SYSTEM	49,082,958.56	47,319,352.54	1,763,606.02
2-0800.25	CONSTRUCTION IN PROGRESS	3,948,796.88	6,111,787.38	-2,162,990.50
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-422,942.04	-392,639.06	-30,302.98
2-0800.51	ACCM DEPR-VEHICLES	-1,191,562.17	-1,099,999.02	-91,563.15
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-50,670.69	-53,271.88	2,601.19
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,056,853.81	-1,020,282.24	-36,571.57
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-54,021.51	-51,643.53	-2,377.98
2-0800.58	ACCM DEPR-WATER METERS	-972,748.09	-815,942.37	-156,805.72
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,367,238.76	-1,285,367.35	-81,871.41
2-0800.66	ACCM DEPR-SEWER SYSTEM	-19,427,747.26	-18,615,629.62	-812,117.64
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-10,812.36	-372.84
2-0800.70	ACCM DEPR-POLL. CONTROL	-29,954,944.70	-27,571,219.03	-2,383,725.67
2-0800.71	ACCM DEPR-SEWER REHAB	-1,264,881.18	-1,139,118.29	-125,762.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEM	-11,542,434.94	-10,586,541.67	-955,893.27
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**120,593,664.06**	**118,611,280.41**	**1,982,383.65**
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	-140,425.00	-45,525.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**274,075.00**	**110,775.00**	**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:**	**156,950,723.91**	**142,756,845.43**	**14,193,878.48**
	Total Assets:	**156,950,723.91**	**142,756,845.43**	**14,193,878.48**
Liability				
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	408,837.14	753,455.30	344,618.16
2-1100.05	ACCOUNT PAYABLE-WATER	0.00	-205,407.16	-205,407.16
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	280.79	537.82	257.03
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	190.44	154.32	-36.12
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**407,321.96**	**546,342.53**	**139,020.57**
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	79,801.71	64,534.97	-15,266.74
2-1200.65	ACCRUED VAC/SICK LEAVE	403,356.80	351,059.98	-52,296.82
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYW	183,709.39	40,000.00	-143,709.39
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	31,886.05	66,300.00	34,413.95
2-1258.16	2016 BOND PREMIUM	709,650.54	820,245.42	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	247,774.24	286,388.56	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-10,126.05	-11,704.29	-1,578.24
2-1280.16	LONG-TERM BONDS - 2016	6,955,000.00	8,130,000.00	1,175,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**8,601,052.68**	**9,746,824.64**	**1,145,771.96**
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	0.00	-189.30
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	83,870.00	89,421.00	5,551.00

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1300.02	ARO DEPOSITS	3,250.00	0.00	-3,250.00
	Total GLCategory 130 - OTHER LIABILITIES:	**87,309.30**	**89,421.00**	**2,111.70**
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	8,817,317.36	0.00	-8,817,317.36
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**8,817,317.36**	**0.00**	**-8,817,317.36**
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 **:	**20,332,178.18**	**13,604,537.70**	**-6,727,640.48**
	Total Liability:	**20,332,178.18**	**13,604,537.70**	**-6,727,640.48**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	56,072,405.51	54,296,511.96	1,775,893.55
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:	**133,885,328.00**	**126,749,333.56**	**7,135,994.44**
	Total ** EQUITY **:	**133,885,328.00**	**126,749,333.56**	**7,135,994.44**
	Total Beginning Equity:	**133,885,328.00**	**126,749,333.56**	**7,135,994.44**
Total Revenue		7,932,515.33	7,217,662.52	714,852.81
Total Expense		5,199,297.60	4,814,677.93	-384,619.67
Revenues Over/(Under) Expenses		**2,733,217.73**	**2,402,984.59**	**330,233.14**
	Total Equity and Current Surplus (Deficit):	**136,618,545.73**	**129,152,318.15**	**7,466,227.58**
	Total Liabilities, Equity and Current Surplus (Deficit):	**156,950,723.91**	**142,756,855.85**	**14,193,868.06**

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 11/30/2022

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. 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	689,527.23	611,395.74	78,131.49	12.78%	5,073,375.11	4,060,803.33	1,012,571.78	24.94%
1-4450.00	COMMERCIAL WATER	354,018.24	328,740.04	25,278.20	7.69%	2,458,319.95	1,925,473.04	532,846.91	27.67%
1-4460.00	INDUSTRIAL WATER	140,284.40	114,751.13	25,533.27	22.25%	787,104.91	666,169.18	120,935.73	18.15%
1-4470.00	HYDRANTS	1,210.00	1,195.00	15.00	1.26%	6,025.00	5,945.00	80.00	1.35%
1-4470.01	FIRE LINES	10,690.67	10,280.00	410.67	3.99%	53,070.67	51,000.00	2,070.67	4.06%
1-4470.02	LABOR SALES	0.00	5,779.86	-5,779.86	-100.00%	7,762.80	42,541.79	-34,778.99	-81.75%
1-4470.03	AR DEPT OF HEALTH FEE	11,767.83	11,681.60	86.23	0.74%	58,921.26	58,169.20	752.06	1.29%
1-4470.04	LARGE TAP FEES	0.00	1,125.00	-1,125.00	-100.00%	7,150.00	9,450.00	-2,300.00	-24.34%
1-4470.05	MACHINE TIME SALES	0.00	1,787.50	-1,787.50	-100.00%	6,068.09	11,233.06	-5,164.97	-45.98%
1-4470.06	HYDRANT METER RENTALS	0.00	4,403.00	-4,403.00	-100.00%	10,339.00	22,925.00	-12,586.00	-54.90%
1-4470.07	MISC. WATER SALES	0.00	3,716.80	-3,716.80	-100.00%	20,656.65	26,234.73	-5,578.08	-21.26%
1-4471.00	SERVICE CHG. INCOME	10,100.00	43,321.39	-33,221.39	-76.69%	96,974.97	215,022.66	-118,047.69	-54.90%
1-4471.05	PENALTY	1,448.27	9,333.69	-7,885.42	-84.48%	30,349.96	49,018.94	-18,668.98	-38.09%
1-4472.00	INTEREST INCOME-INVESTMNTS	18,995.50	3,011.66	15,983.84	530.73%	63,181.61	15,061.66	48,119.95	319.49%
1-4472.01	INTEREST INCOME-BANK ACCTS	13,096.21	842.52	12,253.69	1,454.41%	15,723.33	4,497.37	11,225.96	249.61%
1-4472.98	INTEREST INCOME-BOND FUNDS	2,432.07	23.60	2,408.47	10,205.38%	6,175.88	77.20	6,098.68	7,899.84%
1-4475.00	RENT INCOME	1,195.00	3,417.33	-2,222.33	-65.03%	5,979.00	17,086.65	-11,107.65	-65.01%
1-4476.00	NEW CUSTOMER FEES	5,575.00	5,825.00	-250.00	-4.29%	27,350.00	33,470.00	-6,120.00	-18.29%
1-4476.10	ACCESS FEES	7,200.00	21,900.00	-14,700.00	-67.12%	81,000.00	180,900.00	-99,900.00	-55.22%
1-4476.20	IMPACT FEES	43,400.00	29,400.00	14,000.00	47.62%	197,200.00	258,800.00	-61,600.00	-23.80%
1-4482.00	INLAND BILLING REVENUE	5,454.00	5,412.00	42.00	0.78%	25,260.75	26,983.25	-1,722.50	-6.38%
1-4485.00	MISCELLANEOUS INCOME	-7,147.20	134.75	-7,281.95	-5,404.04%	4,649.30	5,473.87	-824.57	-15.06%
	Revenue Total:	**1,309,247.22**	**1,217,477.61**	**91,769.61**	**7.54%**	**9,042,638.24**	**7,686,335.93**	**1,356,302.31**	**17.65%**
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	0.00	411.00	411.00	100.00%	286.57	583.12	296.55	50.86%
1-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	54.75	43.80	80.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	850.17	60.00	-790.17	-1,316.95%
1-555-5302	JANITORIAL EXPENSE	1,654.15	1,556.13	-98.02	-6.30%	8,747.18	7,289.77	-1,457.41	-19.99%
1-555-5305	MISCELLANEOUS	17,013.92	12,720.85	-4,293.07	-33.75%	48,371.61	20,158.70	-28,212.91	-139.95%
1-555-5350	UTILITIES	2,589.87	2,024.78	-565.09	-27.91%	11,807.01	9,267.78	-2,539.23	-27.40%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,545.60	-184.80	-1.60%	58,652.00	57,728.00	-924.00	-1.60%
1-555-5500	WATER PURCHASES	365,601.52	366,918.66	1,317.14	0.36%	2,743,438.92	2,535,052.77	-208,386.15	-8.22%
1-555-5580	EQUIP. MAINT. FEES	146.46	498.55	352.09	70.62%	2,132.30	1,492.75	-639.55	-42.84%

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5581	SOFTWARE MAINTENANCE FEES	2,572.02	10,751.27	8,179.25	76.08%	60,042.02	43,962.37	-16,079.65	-36.58%
1-555-5600	INSURANCE	1,636.56	1,441.33	-195.23	-13.55%	8,440.82	6,407.58	-2,033.24	-31.73%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	5,550.77	5,561.93	11.16	0.20%
1-555-5651	ATTORNEY RETAINER FEES	2,010.00	2,310.00	300.00	12.99%	11,560.00	15,715.48	4,155.48	26.44%
1-555-5700	TRUSTEE FEES	4,000.00	4,000.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	33,179.59	34,445.32	1,265.73	3.67%	170,959.88	177,093.24	6,133.36	3.46%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-11,549.15	-11,549.15	0.00	0.00%
1-555-5703	2012 BOND INTEREST	15,730.25	16,748.47	1,018.22	6.08%	82,725.00	87,533.87	4,808.87	5.49%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	20,178.60	20,178.60	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-996.55	-996.55	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	3,026.30	3,026.30	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	347.00	347.00	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	245,500.00	3,019.99	1.23%	1,212,400.05	1,227,500.00	15,099.95	1.23%
1-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,712.60	212.60	7.84%	12,500.00	12,712.60	212.60	1.67%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	5,525.00	5,525.00	0.00	0.00%
1-555-5850	BAD DEBTS	2,398.50	1,741.81	-656.69	-37.70%	12,390.66	16,489.84	4,099.18	24.86%
	Department 555 - GENERAL EXPENSES Total:	**709,685.09**	**719,651.89**	**9,966.80**	**1.38%**	**4,471,397.11**	**4,245,195.75**	**-226,201.36**	**-5.33%**
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	30,460.11	42,240.47	11,780.36	27.89%	149,352.49	149,006.17	-346.32	-0.23%
1-560-5101	CONTRACT SALARY	0.00	405.90	405.90	100.00%	0.00	405.90	405.90	100.00%
1-560-5102	CAPITALIZED COSTS	-17,360.00	-10,561.25	6,798.75	64.37%	-95,033.75	-64,548.75	30,485.00	47.23%
1-560-5104	PERS-ENGINEERING	4,266.54	3,309.39	-957.15	-28.92%	22,887.81	20,372.37	-2,515.44	-12.35%
1-560-5105	HEALTH INSURANCE	5,044.25	4,937.80	-106.45	-2.16%	25,520.04	25,521.89	1.85	0.01%
1-560-5106	LIFE INSURANCE	115.76	107.80	-7.96	-7.38%	534.20	548.73	14.53	2.65%
1-560-5107	DISABILITY INSURANCE	36.19	32.59	-3.60	-11.05%	165.14	165.90	0.76	0.46%
1-560-5111	FICA	2,045.29	3,109.05	1,063.76	34.21%	10,988.32	11,359.14	370.82	3.26%
1-560-5251	TRAVEL EXPENSE	0.00	108.10	108.10	100.00%	1,054.97	108.10	-946.87	-875.92%
1-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	125.00	137.50	12.50	9.09%
1-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	150.00	150.00	100.00%
1-560-5306	SUPPLIES	0.00	202.56	202.56	100.00%	2,933.09	1,265.69	-1,667.40	-131.74%
1-560-5307	OUTSIDE SERVICES	700.62	340.14	-360.48	-105.98%	4,357.42	2,693.99	-1,663.43	-61.75%
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	595.30	512.28	-83.02	-16.21%	3,212.91	2,207.46	-1,005.45	-45.55%
1-560-5581	SOFTWARE MAINTENANCE	423.08	481.89	58.81	12.20%	3,899.24	3,442.78	-456.46	-13.26%
1-560-5601	WORKMANS COMPENSATION	533.86	604.89	71.03	11.74%	2,669.30	3,024.45	355.15	11.74%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	27.89	19.95	-7.94	-39.80%	138.69	109.85	-28.84	-26.25%
1-560-5603	INSURANCE-VEHICLES	44.77	34.23	-10.54	-30.79%	223.85	171.15	-52.70	-30.79%
1-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	10,833.30	10,800.00	-33.30	-0.31%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-21,000.00	-23,000.00	-2,000.00	-8.70%
	Department 560 - ENGINEERING Total:	**24,900.32**	**43,845.79**	**18,945.47**	**43.21%**	**123,247.52**	**143,942.32**	**20,694.80**	**14.38%**

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Department: 565 - FIELD									
1-565-5100	FIELD SALARIES	75,665.23	54,728.86	-20,936.37	-38.25%	344,162.79	257,136.71	-87,026.08	-33.84%
1-565-5102	CAPITALIZED COSTS	-245.00	-1,410.00	-1,165.00	-82.62%	-245.00	-4,785.00	-4,540.00	-94.88%
1-565-5104	PERS-FIELD	10,517.79	7,509.68	-3,008.11	-40.06%	52,752.62	39,084.64	-13,667.98	-34.97%
1-565-5105	HEALTH INSURANCE	10,953.41	12,298.29	1,344.88	10.94%	58,863.78	59,023.05	159.27	0.27%
1-565-5106	LIFE INSURANCE	296.54	233.57	-62.97	-26.96%	1,549.57	1,188.87	-360.70	-30.34%
1-565-5107	DISABILITY INSURANCE	92.55	76.05	-16.50	-21.70%	491.33	370.54	-120.79	-32.60%
1-565-5110	UNIFORMS	915.89	1,320.40	404.51	30.64%	1,732.58	4,144.83	2,412.25	58.20%
1-565-5111	FICA	5,084.82	3,566.41	-1,518.41	-42.58%	25,461.33	18,659.28	-6,802.05	-36.45%
1-565-5251	TRAVEL AND TRAINING	69.00	119.15	50.15	42.09%	2,989.69	3,348.65	358.96	10.72%
1-565-5252	TRAINING EXPENSE	138.00	0.00	-138.00	0.00%	138.00	0.00	-138.00	0.00%
1-565-5304	SAFETY EQUIPMENT	91.16	1,744.14	1,652.98	94.77%	1,234.75	3,249.63	2,014.88	62.00%
1-565-5305	MISCELLANEOUS	25.17	19.41	-5.76	-29.68%	25.17	268.74	243.57	90.63%
1-565-5306	OFFICE SUPPLIES	181.47	708.50	527.03	74.39%	1,377.50	2,845.17	1,467.67	51.58%
1-565-5307	OUTSIDE SERVICES	622.20	366.59	-255.61	-69.73%	3,924.09	4,000.01	75.92	1.90%
1-565-5308	DUES, SUBSCR, LICENSE	52.00	88.00	36.00	40.91%	550.00	140.00	-410.00	-292.86%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	7,025.92	0.00	-7,025.92	0.00%	7,601.62	0.00	-7,601.62	0.00%
1-565-5350	UTILITIES	9,115.22	4,219.25	-4,895.97	-116.04%	37,552.89	20,032.27	-17,520.62	-87.46%
1-565-5551	VEHICLE MAINT.	5,404.43	950.39	-4,454.04	-468.65%	20,098.41	13,345.76	-6,752.65	-50.60%
1-565-5552	FIELD REPAIR AND MAINT.	32,593.67	16,401.53	-16,192.14	-98.72%	176,411.22	159,377.21	-17,034.01	-10.69%
1-565-5555	SCADA HAND TOOLS	0.00	71.43	71.43	100.00%	87.29	215.14	127.85	59.43%
1-565-5557	EQUIPMENT MAINT.	696.48	59.29	-637.19	-1,074.70%	7,535.95	1,157.72	-6,378.23	-550.93%
1-565-5558	SUPPLIES, HAND TOOLS	2,865.68	2,026.60	-839.08	-41.40%	25,156.69	13,820.61	-11,336.08	-82.02%
1-565-5559	GAS AND OIL	4,301.69	2,822.75	-1,478.94	-52.39%	24,372.23	18,294.77	-6,077.46	-33.22%
1-565-5560	GENERATOR MAINTENANCE	0.00	1,861.18	1,861.18	100.00%	4,434.06	1,861.18	-2,572.88	-138.24%
1-565-5561	BUILDING MAINT.	386.99	1,549.41	1,162.42	75.02%	9,207.31	3,275.57	-5,931.74	-181.09%
1-565-5563	WATER TOWER MAINT	326.28	332.88	6.60	1.98%	5,640.29	7,764.21	2,123.92	27.36%
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%	11,746.75	9,621.05	-2,125.70	-22.09%
1-565-5602	INS.-VEHICLES & BLDGS.	1,742.20	1,270.03	-472.17	-37.18%	8,724.00	6,586.69	-2,137.31	-32.45%
1-565-5800	DEPRECIATION	9,166.66	8,330.00	-836.66	-10.04%	45,833.30	41,650.00	-4,183.30	-10.04%
	Department 565 - FIELD Total:	**180,434.80**	**123,188.00**	**-57,246.80**	**-46.47%**	**879,469.75**	**685,677.30**	**-193,792.45**	**-28.26%**
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	54,452.71	47,626.80	-6,825.91	-14.33%	261,312.87	236,206.09	-25,106.78	-10.63%
1-570-5104	PERS-OFFICE	7,584.91	6,611.55	-973.36	-14.72%	40,141.99	36,339.13	-3,802.86	-10.46%
1-570-5105	HEALTH INSURANCE	6,749.87	6,607.93	-141.94	-2.15%	34,147.71	34,150.17	2.46	0.01%
1-570-5106	LIFE INSURANCE	154.35	161.70	7.35	4.55%	737.58	823.08	85.50	10.39%
1-570-5107	DISABILITY INSURANCE	48.25	43.45	-4.80	-11.05%	227.75	237.79	10.04	4.22%
1-570-5110	UNIFORMS	580.34	0.00	-580.34	0.00%	3,298.68	0.00	-3,298.68	0.00%
1-570-5111	FICA	3,619.35	3,127.86	-491.49	-15.71%	19,127.16	17,217.51	-1,909.65	-11.09%
1-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	433.68	559.78	126.10	22.53%
1-570-5252	TRAINING EXPENSE	597.50	75.00	-522.50	-696.67%	1,067.50	273.00	-794.50	-291.03%

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5305	MISCELLANEOUS	4,351.72	77.59	-4,274.13	-5,508.61%	5,983.84	268.04	-5,715.80	-2,132.44%
1-570-5306	OFFICE SUPPLIES	2,153.37	608.93	-1,544.44	-253.63%	4,113.40	7,989.66	3,876.26	48.52%
1-570-5307	OUTSIDE SERVICES	0.61	40.48	39.87	98.49%	986.35	595.64	-390.71	-65.59%
1-570-5308	ASSOC. DUES & EXPENSES	21.20	0.00	-21.20	0.00%	293.04	268.50	-24.54	-9.14%
1-570-5309	POSTAGE/MAILING	19,635.97	10,865.73	-8,770.24	-80.71%	63,939.54	52,850.37	-11,089.17	-20.98%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	0.00	-119.24	0.00%
1-570-5311	PUBLIC RELATIONS	1,084.22	680.93	-403.29	-59.23%	1,617.86	886.32	-731.54	-82.54%
1-570-5312	ARKANSAS ONE CALL	525.48	855.13	329.65	38.55%	3,221.13	3,930.77	709.64	18.05%
1-570-5313	CASH LONG/SHORT	18.66	20.00	1.34	6.70%	126.23	-10.92	-137.15	-1,255.95%
1-570-5320	COMPUTER EXPENSE	462.93	538.38	75.45	14.01%	2,690.50	2,631.32	-59.18	-2.25%
1-570-5601	WORKMANS COMPENSATION	57.49	57.29	-0.20	-0.35%	287.45	286.45	-1.00	-0.35%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	3,125.00	-875.00	-4,000.00	-457.14%
	Department 570 - OFFICE Total:	**102,723.93**	**78,623.75**	**-24,100.18**	**-30.65%**	**446,998.50**	**394,627.70**	**-52,370.80**	**-13.27%**
Department: 580 - METER READING									
1-580-5100	SALARIES	0.00	7,950.22	7,950.22	100.00%	0.00	40,587.27	40,587.27	100.00%
1-580-5104	PERS-METER READING	0.00	1,133.68	1,133.68	100.00%	0.00	6,240.27	6,240.27	100.00%
1-580-5105	HEALTH INSURANCE	0.00	1,645.93	1,645.93	100.00%	0.00	10,030.38	10,030.38	100.00%
1-580-5106	LIFE INSURANCE	0.00	35.93	35.93	100.00%	0.00	182.92	182.92	100.00%
1-580-5107	DISABILITY INSURANCE	0.00	10.86	10.86	100.00%	0.00	55.29	55.29	100.00%
1-580-5110	UNIFORMS	0.00	92.76	92.76	100.00%	0.00	624.79	624.79	100.00%
1-580-5111	FICA	0.00	557.98	557.98	100.00%	0.00	3,071.38	3,071.38	100.00%
1-580-5570	MAINTENANCE AND FUEL	0.00	522.41	522.41	100.00%	0.00	5,459.20	5,459.20	100.00%
1-580-5571	METER HAND TOOLS	0.00	47.02	47.02	100.00%	0.00	88.23	88.23	100.00%
1-580-5601	WORKMANS COMPENSATION	0.00	123.26	123.26	100.00%	0.00	616.30	616.30	100.00%
1-580-5603	INSURANCE-VEHICLES	0.00	15.67	15.67	100.00%	0.00	78.35	78.35	100.00%
1-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	4,150.00	4,150.00	100.00%
1-580-5950	TRANSFER MR COSTS/SEWER	0.00	-925.00	-925.00	-100.00%	0.00	-9,625.00	-9,625.00	-100.00%
	Department 580 - METER READING Total:	**0.00**	**12,040.72**	**12,040.72**	**100.00%**	**0.00**	**61,559.38**	**61,559.38**	**100.00%**
	Expense Total:	**1,017,744.14**	**977,350.15**	**-40,393.99**	**-4.13%**	**5,921,112.88**	**5,531,002.45**	**-390,110.43**	**-7.05%**
	Fund 1 Surplus (Deficit):	**291,503.08**	**240,127.46**	**51,375.62**	**21.40%**	**3,121,525.36**	**2,155,333.48**	**966,191.88**	**44.83%**

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. 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	824,326.86	748,208.37	76,118.49	10.17%	4,514,454.44	3,975,601.29	538,853.15	13.55%
2-4450.00	COMMERCIAL SEWER	282,088.35	248,052.39	34,035.96	13.72%	1,528,351.95	1,253,988.25	274,363.70	21.88%
2-4460.00	INDUSTRIAL SEWER	208,175.18	174,712.04	33,463.14	19.15%	1,164,655.32	1,025,994.62	138,660.70	13.51%
2-4470.02	LABOR SALES	0.00	429.70	-429.70	-100.00%	2,042.32	1,596.40	445.92	27.93%
2-4470.03	MACHINE TIME SALES	-50.00	187.50	-237.50	-126.67%	625.00	1,287.50	-662.50	-51.46%
2-4471.05	PENALTY	-13.08	12,792.87	-12,805.95	-100.10%	32,197.61	63,823.69	-31,626.08	-49.55%
2-4472.00	INTEREST INCOME-INVESTMNTS	20,854.42	2,515.76	18,338.66	728.95%	84,032.99	14,576.52	69,456.47	476.50%
2-4472.01	INTEREST INCOME-BANK ACCTS	11,286.09	964.58	10,321.51	1,070.05%	14,581.75	4,894.45	9,687.30	197.92%
2-4472.98	INTEREST INCOME-BOND FUNDS	2,774.81	27.09	2,747.72	10,142.93%	7,170.62	90.76	7,079.86	7,800.64%
2-4475.00	RENT INCOME	-600.00	600.00	-1,200.00	-200.00%	1,200.00	3,000.00	-1,800.00	-60.00%
2-4476.00	NEW CUSTOMER FEES	5,940.00	6,321.00	-381.00	-6.03%	30,330.00	36,736.00	-6,406.00	-17.44%
2-4476.10	ACCESS FEES	6,600.00	21,900.00	-15,300.00	-69.86%	76,830.00	174,600.00	-97,770.00	-56.00%
2-4476.20	IMPACT FEES	70,400.00	61,200.00	9,200.00	15.03%	379,800.00	589,200.00	-209,400.00	-35.54%
2-4482.00	INLAND BILLING REVENUE	5,454.00	5,412.00	42.00	0.78%	25,260.75	26,983.25	-1,722.50	-6.38%
2-4485.00	MISCELLANEOUS INCOME	15,180.50	9,430.84	5,749.66	60.97%	70,982.58	45,289.79	25,692.79	56.73%
	Revenue Total:	**1,452,417.13**	**1,292,754.14**	**159,662.99**	**12.35%**	**7,932,515.33**	**7,217,662.52**	**714,852.81**	**9.90%**
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	0.00	411.00	411.00	100.00%	286.57	583.12	296.55	50.86%
2-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	54.75	43.80	80.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	850.17	60.00	-790.17	-1,316.95%
2-555-5302	JANITORIAL EXPENSE	1,654.15	1,556.13	-98.02	-6.30%	8,746.16	7,291.73	-1,454.43	-19.95%
2-555-5305	MISCELLANEOUS	17,080.62	12,724.96	-4,355.66	-34.23%	48,551.90	21,027.89	-27,524.01	-130.89%
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	2,577.08	2,014.44	-562.64	-27.93%	11,742.07	9,215.42	-2,526.65	-27.42%
2-555-5401	CITY FRANCHISE FEES	101,181.74	41,331.47	-59,850.27	-144.81%	252,772.28	218,037.78	-34,734.50	-15.93%
2-555-5580	EQUIP. MAINT. FEES	146.46	498.55	352.09	70.62%	2,132.30	1,492.75	-639.55	-42.84%
2-555-5581	SOFTWARE MAINTENANCE FEES	2,572.01	10,305.32	7,733.31	75.04%	60,042.06	43,805.41	-16,236.65	-37.07%
2-555-5600	INSURANCE	787.23	822.82	35.59	4.33%	4,202.62	3,602.05	-600.57	-16.67%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	5,550.77	5,561.93	11.16	0.20%
2-555-5651	ATTORNEY RETAINER FEES	2,270.00	3,250.00	980.00	30.15%	13,320.00	17,315.47	3,995.47	23.07%
2-555-5700	TRUSTEE FEES	4,000.00	4,000.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
2-555-5800	DEPRECIATION	186,916.66	202,166.67	15,250.01	7.54%	944,583.30	1,010,833.35	66,250.05	6.55%
2-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,500.00	0.00	0.00%	12,500.00	12,500.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	5,525.00	5,525.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	3,108.27	108.27	3.48%	15,317.70	19,890.52	4,572.82	22.99%
	Department 555 - GENERAL EXPENSES Total:	**326,926.55**	**286,813.91**	**-40,112.64**	**-13.99%**	**1,390,133.85**	**1,385,969.17**	**-4,164.68**	**-0.30%**
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	26,611.85	24,759.84	-1,852.01	-7.48%	128,246.43	122,243.97	-6,002.46	-4.91%

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-560-5101	CONTRACT SALARY	0.00	405.90	405.90	100.00%	0.00	405.90	405.90	100.00%
2-560-5102	CAPITALIZED COSTS	-12,073.75	-14,206.25	-2,132.50	-15.01%	-72,316.25	-75,450.00	-3,133.75	-4.15%
2-560-5104	PERS-ENGINEERING	3,718.84	3,385.06	-333.78	-9.86%	19,765.64	18,059.49	-1,706.15	-9.45%
2-560-5105	HEALTH INSURANCE	2,522.13	2,468.90	-53.23	-2.16%	12,760.01	12,760.93	0.92	0.01%
2-560-5106	LIFE INSURANCE	58.54	59.74	1.20	2.01%	286.04	290.42	4.38	1.51%
2-560-5107	DISABILITY INSURANCE	17.29	16.54	-0.75	-4.53%	84.92	83.55	-1.37	-1.64%
2-560-5111	FICA	1,773.93	1,607.70	-166.23	-10.34%	9,413.07	8,573.52	-839.55	-9.79%
2-560-5251	TRAVEL EXPENSE	0.00	108.10	108.10	100.00%	1,518.49	108.10	-1,410.39	-1,304.71%
2-560-5252	TRAINING EXPENSE	300.00	0.00	-300.00	0.00%	425.00	187.50	-237.50	-126.67%
2-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	150.00	150.00	100.00%
2-560-5306	SUPPLIES	0.00	202.55	202.55	100.00%	1,421.17	883.50	-537.67	-60.86%
2-560-5307	OUTSIDE SERVICES	253.74	233.47	-20.27	-8.68%	1,092.10	2,004.67	912.57	45.52%
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	60.54	111.12	50.58	45.52%	786.51	936.93	150.42	16.05%
2-560-5582	SOFTWARE MAINTENANCE	273.08	261.50	-11.58	-4.43%	1,365.56	1,307.42	-58.14	-4.45%
2-560-5601	WORKMANS COMPENSATION	352.28	366.46	14.18	3.87%	1,761.40	1,832.30	70.90	3.87%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	24.63	19.95	-4.68	-23.46%	125.65	109.85	-15.80	-14.38%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	90.95	90.95	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	10,833.30	10,800.00	-33.30	-0.31%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	4,200.00	0.00	0.00%	21,000.00	21,000.00	0.00	0.00%
	Department 560 - ENGINEERING Total:	**30,277.95**	**26,178.77**	**-4,099.18**	**-15.66%**	**138,797.49**	**126,379.00**	**-12,418.49**	**-9.83%**
Department: 565 - FIELD									
2-565-5100	FIELD SALARIES	77,497.11	51,903.53	-25,593.58	-49.31%	354,856.61	245,542.12	-109,314.49	-44.52%
2-565-5102	CAPITALIZED COSTS	-280.00	0.00	280.00	0.00%	-280.00	-2,400.00	-2,120.00	-88.33%
2-565-5104	PERS-FIELD	10,733.13	7,213.66	-3,519.47	-48.79%	53,778.32	38,126.97	-15,651.35	-41.05%
2-565-5105	HEALTH INSURANCE	14,316.24	11,521.52	-2,794.72	-24.26%	64,591.16	55,227.19	-9,363.97	-16.96%
2-565-5106	LIFE INSURANCE	370.78	278.79	-91.99	-33.00%	1,735.53	1,355.32	-380.21	-28.05%
2-565-5107	DISABILITY INSURANCE	109.48	77.18	-32.30	-41.85%	516.32	389.95	-126.37	-32.41%
2-565-5110	UNIFORMS	988.16	840.97	-147.19	-17.50%	2,230.82	3,781.50	1,550.68	41.01%
2-565-5111	FICA	5,113.74	3,393.47	-1,720.27	-50.69%	25,666.54	17,907.64	-7,758.90	-43.33%
2-565-5251	TRAVEL AND TRAINING	40.00	42.19	2.19	5.19%	5,070.29	3,316.69	-1,753.60	-52.87%
2-565-5304	SAFETY EQUIPMENT	91.16	1,310.72	1,219.56	93.05%	1,149.59	2,816.21	1,666.62	59.18%
2-565-5305	MISCELLANEOUS	25.17	81.80	56.63	69.23%	534.17	247.98	-286.19	-115.41%
2-565-5306	OFFICE SUPPLIES	181.46	708.52	527.06	74.39%	1,556.22	2,845.18	1,288.96	45.30%
2-565-5307	OUTSIDE SERVICES	628.20	465.68	-162.52	-34.90%	3,733.65	4,229.21	495.56	11.72%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	84.50	84.50	100.00%	52.00	168.50	116.50	69.14%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	5,573.28	5,573.28	100.00%
2-565-5350	UTILITIES	6,492.01	5,528.13	-963.88	-17.44%	33,040.87	30,692.39	-2,348.48	-7.65%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	607.36	592.07	-15.29	-2.58%	2,999.62	2,809.72	-189.90	-6.76%
2-565-5551	VEHICLE MAINT.	1,390.12	699.79	-690.33	-98.65%	9,128.80	7,502.98	-1,625.82	-21.67%
2-565-5552	FIELD REPAIR AND MAINT.	-3,143.85	1,511.24	4,655.09	308.03%	7,914.56	21,542.48	13,627.92	63.26%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	-9.89	0.00	9.89	0.00%

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5554	CAMERA	0.00	7,896.94	7,896.94	100.00%	5,775.86	17,109.06	11,333.20	66.24%
2-565-5555	SCADA HAND TOOLS	0.00	71.44	71.44	100.00%	87.31	215.14	127.83	59.42%
2-565-5556	FLUSHTRUCKS	43,671.77	1,385.19	-42,286.58	-3,052.76%	46,508.87	7,033.16	-39,475.71	-561.28%
2-565-5557	EQUIPMENT MAINT.	815.50	1,031.69	216.19	20.95%	2,638.82	2,910.59	271.77	9.34%
2-565-5558	SUPPLIES, HAND TOOLS	1,330.20	1,078.34	-251.86	-23.36%	10,594.21	5,590.81	-5,003.40	-89.49%
2-565-5559	GAS AND OIL	6,257.87	3,991.57	-2,266.30	-56.78%	32,288.65	19,497.53	-12,791.12	-65.60%
2-565-5560	GENERATOR MAINTENANCE	313.06	3,473.51	3,160.45	90.99%	6,310.92	3,904.43	-2,406.49	-61.63%
2-565-5561	BUILDING MAINT.	385.63	1,549.38	1,163.75	75.11%	9,142.12	3,275.55	-5,866.57	-179.10%
2-565-5563	LIFT STATION MAINT	603.30	949.61	346.31	36.47%	7,716.90	11,760.87	4,043.97	34.38%
2-565-5580	CUES SOFTWARE	169.17	169.17	0.00	0.00%	845.85	845.85	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,347.17	2,480.98	133.81	5.39%	11,735.85	12,404.90	669.05	5.39%
2-565-5602	INS.-VEHICLES & BLDGS.	1,222.79	1,301.30	78.51	6.03%	7,159.41	6,198.94	-960.47	-15.49%
2-565-5800	DEPRECIATION	17,500.00	16,600.00	-900.00	-5.42%	87,500.00	83,000.00	-4,500.00	-5.42%
	Department 565 - FIELD Total:	**189,776.73**	**128,232.88**	**-61,543.85**	**-47.99%**	**796,569.95**	**615,422.14**	**-181,147.81**	**-29.43%**
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	46,858.57	47,647.78	789.21	1.66%	248,359.53	235,699.03	-12,660.50	-5.37%
2-570-5104	PERS-OFFICE	6,544.32	6,625.12	80.80	1.22%	38,548.07	35,863.27	-2,684.80	-7.49%
2-570-5105	HEALTH INSURANCE	6,725.67	7,430.90	705.23	9.49%	36,683.23	38,403.81	1,720.58	4.48%
2-570-5106	LIFE INSURANCE	175.63	179.22	3.59	2.00%	877.26	871.26	-6.00	-0.69%
2-570-5107	DISABILITY INSURANCE	51.86	55.13	3.27	5.93%	260.44	261.70	1.26	0.48%
2-570-5110	UNIFORMS	711.04	0.00	-711.04	0.00%	4,031.75	0.00	-4,031.75	0.00%
2-570-5111	FICA	3,155.21	3,179.31	24.10	0.76%	18,560.65	17,198.92	-1,361.73	-7.92%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	457.20	327.94	-129.26	-39.42%
2-570-5252	TRAINING EXPENSE	597.50	360.00	-237.50	-65.97%	597.50	558.00	-39.50	-7.08%
2-570-5305	MISCELLANEOUS	368.55	77.59	-290.96	-375.00%	2,055.30	268.03	-1,787.27	-666.82%
2-570-5306	OFFICE SUPPLIES	2,153.35	608.92	-1,544.43	-253.63%	4,113.39	7,892.81	3,779.42	47.88%
2-570-5307	OUTSIDE SERVICES	0.61	40.48	39.87	98.49%	986.37	595.64	-390.73	-65.60%
2-570-5308	ASSOC. DUES & EXPENSES	21.21	0.00	-21.21	0.00%	293.04	268.50	-24.54	-9.14%
2-570-5309	POSTAGE/MAILING	19,635.99	10,865.76	-8,770.23	-80.71%	63,939.54	52,850.44	-11,089.10	-20.98%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	0.00	-119.24	0.00%
2-570-5311	PUBLIC RELATIONS	1,084.23	680.92	-403.31	-59.23%	1,788.18	886.32	-901.86	-101.75%
2-570-5312	ARKANSAS ONE CALL	525.47	855.12	329.65	38.55%	3,221.12	3,930.77	709.65	18.05%
2-570-5320	COMPUTER EXPENSE	462.94	516.50	53.56	10.37%	2,690.62	2,609.46	-81.16	-3.11%
2-570-5601	WORKMANS COMPENSATION	57.23	43.48	-13.75	-31.62%	286.15	217.40	-68.75	-31.62%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	-3,125.00	875.00	4,000.00	457.14%
	Department 570 - OFFICE Total:	**88,504.38**	**78,541.23**	**-9,963.15**	**-12.69%**	**424,743.58**	**399,578.30**	**-25,165.28**	**-6.30%**
Department: 580 - METER READING									
2-580-5100	SALARIES	0.00	5,940.34	5,940.34	100.00%	0.00	27,374.05	27,374.05	100.00%
2-580-5102	CAPITALIZED COSTS	0.00	-135.00	-135.00	-100.00%	0.00	-705.00	-705.00	-100.00%
2-580-5104	PERS-METER READING	0.00	811.10	811.10	100.00%	0.00	4,183.47	4,183.47	100.00%
2-580-5105	HEALTH INSURANCE	0.00	1,645.94	1,645.94	100.00%	0.00	6,984.22	6,984.22	100.00%

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-580-5106	LIFE INSURANCE	0.00	39.83	39.83	100.00%	0.00	193.61	193.61	100.00%
2-580-5107	DISABILITY INSURANCE	0.00	11.03	11.03	100.00%	0.00	55.71	55.71	100.00%
2-580-5110	UNIFORMS	0.00	92.75	92.75	100.00%	0.00	599.65	599.65	100.00%
2-580-5111	FICA	0.00	387.42	387.42	100.00%	0.00	2,021.11	2,021.11	100.00%
2-580-5570	MAINTENANCE AND FUEL	0.00	1,305.72	1,305.72	100.00%	0.00	5,542.64	5,542.64	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	487.30	487.30	100.00%
2-580-5603	INSURANCE-VEHICLES	0.00	47.54	47.54	100.00%	0.00	237.70	237.70	100.00%
2-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	4,150.00	4,150.00	100.00%
2-580-5950	TRANSFER MR COSTS/WATER	0.00	925.00	925.00	100.00%	0.00	9,625.00	9,625.00	100.00%
	Department 580 - METER READING Total:	**0.00**	**11,999.13**	**11,999.13**	**100.00%**	**0.00**	**60,821.93**	**60,821.93**	**100.00%**
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	80,677.08	67,633.93	-13,043.15	-19.28%	378,354.13	335,931.46	-42,422.67	-12.63%
2-591-5102	CAPITALIZED COSTS	0.00	-412.50	-412.50	-100.00%	-3,282.50	-2,310.00	972.50	42.10%
2-591-5104	PERS-RPCF	11,314.17	9,243.02	-2,071.15	-22.41%	58,084.77	51,542.75	-6,542.02	-12.69%
2-591-5105	HEALTH INSURANCE	12,610.62	12,942.15	331.53	2.56%	62,069.22	65,969.33	3,900.11	5.91%
2-591-5106	LIFE & DISABILITY INSURANCE	404.44	407.07	2.63	0.65%	1,942.87	1,891.98	-50.89	-2.69%
2-591-5110	UNIFORMS	648.04	500.32	-147.72	-29.53%	3,067.92	2,241.34	-826.58	-36.88%
2-591-5111	FICA	5,353.68	4,339.02	-1,014.66	-23.38%	27,392.34	24,180.51	-3,211.83	-13.28%
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.	564.96	551.83	-13.13	-2.38%	2,803.42	4,549.60	1,746.18	38.38%
2-591-5305	MISCELLANEOUS	49.28	0.00	-49.28	0.00%	49.28	23.21	-26.07	-112.32%
2-591-5306	OFFICE SUPPLIES & POSTAGE	21.89	659.46	637.57	96.68%	2,191.05	2,463.14	272.09	11.05%
2-591-5307	OUTSIDE SERVICES	350.00	655.62	305.62	46.62%	3,286.01	3,641.12	355.11	9.75%
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.	0.00	0.00	0.00	0.00%	77.76	0.00	-77.76	0.00%
2-591-5350	TELEPHONE EXPENSE	1,185.01	1,040.88	-144.13	-13.85%	6,043.11	4,897.11	-1,146.00	-23.40%
2-591-5558	MINOR EQUIPMENT	0.00	54.71	54.71	100.00%	0.00	54.71	54.71	100.00%
2-591-5583	COMPUTER EXPENSE	1,337.46	1,613.54	276.08	17.11%	6,992.82	7,557.49	564.67	7.47%
2-591-5601	WORKMANS COMPENSATION	1,202.21	1,066.22	-135.99	-12.75%	6,011.05	5,331.10	-679.95	-12.75%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,350.87	2,823.16	-1,527.71	-54.11%	21,607.99	14,372.88	-7,235.11	-50.34%
2-591-5800	DEPRECIATION-WWTP	205,833.33	207,166.67	1,333.34	0.64%	1,029,166.65	1,035,833.35	6,666.70	0.64%
2-591-9112	2016 BOND INTEREST	23,183.33	27,100.04	3,916.71	14.45%	131,583.33	150,566.68	18,983.35	12.61%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-46,081.20	-46,081.20	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-16,089.30	-16,089.30	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	657.60	657.60	0.00	0.00%
	Department 591 - PCF ADMIN Total:	**336,783.79**	**325,082.56**	**-11,701.23**	**-3.60%**	**1,690,845.37**	**1,659,340.94**	**-31,504.43**	**-1.90%**
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	1,875.27	0.00	-1,875.27	0.00%	3,539.49	781.80	-2,757.69	-352.74%
2-592-5307	OUTSIDE SERVICES	997.41	1,738.13	740.72	42.62%	4,227.11	4,589.13	362.02	7.89%

		2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-592-5314	PLANT RESEARCH	0.00	0.00	0.00	0.00%	1,293.71	1,499.44	205.73	13.72%
2-592-5557	EQUIPMENT MAINT.	150.73	0.00	-150.73	0.00%	905.19	0.00	-905.19	0.00%
2-592-5558	MINOR EQUIPMENT	282.15	0.00	-282.15	0.00%	282.15	0.00	-282.15	0.00%
2-592-5970	CHEMICALS	0.00	0.00	0.00	0.00%	0.00	1,813.74	1,813.74	100.00%
	Department 592 - PCF ENVIRONMENTAL Total:	**3,305.56**	**1,738.13**	**-1,567.43**	**-90.18%**	**11,297.07**	**8,764.11**	**-2,532.96**	**-28.90%**
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	0.00	0.00	0.00	0.00%	181.21	0.00	-181.21	0.00%
2-593-5307	OUTSIDE SERVICES	0.00	0.00	0.00	0.00%	3,951.85	1,480.00	-2,471.85	-167.02%
2-593-5350	UTILITIES	51,434.32	43,926.25	-7,508.07	-17.09%	298,923.81	217,903.14	-81,020.67	-37.18%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	0.00	33.61	33.61	100.00%
2-593-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	359.00	9,749.31	9,390.31	96.32%
2-593-5970	CHEMICALS	20,142.83	7,633.08	-12,509.75	-163.89%	60,107.37	35,268.55	-24,838.82	-70.43%
	Department 593 - PCF OPS Total:	**71,577.15**	**51,559.33**	**-20,017.82**	**-38.82%**	**363,878.54**	**264,635.43**	**-99,243.11**	**-37.50%**
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	0.00	0.00	0.00	0.00%	76.15	452.38	376.23	83.17%
2-594-5306	CLEANING SUPPLIES	0.00	1,366.58	1,366.58	100.00%	0.00	1,662.23	1,662.23	100.00%
2-594-5307	OUTSIDE SERVICES	3,152.68	1,266.37	-1,886.31	-148.95%	26,115.74	33,837.88	7,722.14	22.82%
2-594-5551	VEHICLE EXPENSE	114.59	0.00	-114.59	0.00%	202.12	3,434.58	3,232.46	94.12%
2-594-5557	EQUIPMENT MAINT.	26,639.02	30,223.67	3,584.65	11.86%	118,565.05	102,419.63	-16,145.42	-15.76%
2-594-5559	SUPPORT EQUIPMENT	3,319.22	0.00	-3,319.22	0.00%	7,822.47	0.00	-7,822.47	0.00%
2-594-5560	EQUIPMENT RENTAL	121.59	52.32	-69.27	-132.40%	281.51	221.05	-60.46	-27.35%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,192.08	655.03	-537.05	-81.99%	7,537.41	5,625.69	-1,911.72	-33.98%
2-594-5562	MAINTENANCE SUPPLIES	92.22	354.57	262.35	73.99%	7,668.67	1,886.99	-5,781.68	-306.40%
	Department 594 - PCF MAINTENANCE Total:	**34,631.40**	**33,918.54**	**-712.86**	**-2.10%**	**168,309.12**	**151,235.43**	**-17,073.69**	**-11.29%**
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5306	SUPPLIES	0.00	0.00	0.00	0.00%	22.97	0.00	-22.97	0.00%
2-595-5307	OUTSIDE SERVICES	450.06	18.07	-431.99	-2,390.65%	7,694.80	879.64	-6,815.16	-774.77%
2-595-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	42.06	42.06	100.00%
2-595-5970	CHEMICALS	0.00	0.00	0.00	0.00%	29,047.44	0.00	-29,047.44	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	24,710.94	10,443.57	-14,267.37	-136.61%	188,208.65	141,609.78	-46,598.87	-32.91%
2-595-5981	SLUDGE DISPOSAL REVENUE	-2,901.93	0.00	2,901.93	0.00%	-10,251.23	0.00	10,251.23	0.00%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	**22,259.07**	**10,461.64**	**-11,797.43**	**-112.77%**	**214,722.63**	**142,531.48**	**-72,191.15**	**-50.65%**
	Expense Total:	**1,104,042.58**	**954,526.12**	**-149,516.46**	**-15.66%**	**5,199,297.60**	**4,814,677.93**	**-384,619.67**	**-7.99%**
	Fund 2 Surplus (Deficit):	**348,374.55**	**338,228.02**	**10,146.53**	**3.00%**	**2,733,217.73**	**2,402,984.59**	**330,233.14**	**13.74%**
	Total Surplus (Deficit):	**639,877.63**	**578,355.48**	**61,522.15**	**10.64%**	**5,854,743.09**	**4,558,318.07**	**1,296,425.02**	**28.44%**

Group Summary

Departmen...	2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,309,247.22	1,217,477.61	91,769.61	7.54%	9,042,638.24	7,686,335.93	1,356,302.31	17.65%
Revenue Total:	**1,309,247.22**	**1,217,477.61**	**91,769.61**	**7.54%**	**9,042,638.24**	**7,686,335.93**	**1,356,302.31**	**17.65%**
Expense								
555 - GENERAL EXPENSES	709,685.09	719,651.89	9,966.80	1.38%	4,471,397.11	4,245,195.75	-226,201.36	-5.33%
560 - ENGINEERING	24,900.32	43,845.79	18,945.47	43.21%	123,247.52	143,942.32	20,694.80	14.38%
565 - FIELD	180,434.80	123,188.00	-57,246.80	-46.47%	879,469.75	685,677.30	-193,792.45	-28.26%
570 - OFFICE	102,723.93	78,623.75	-24,100.18	-30.65%	446,998.50	394,627.70	-52,370.80	-13.27%
580 - METER READING	0.00	12,040.72	12,040.72	100.00%	0.00	61,559.38	61,559.38	100.00%
Expense Total:	**1,017,744.14**	**977,350.15**	**-40,393.99**	**-4.13%**	**5,921,112.88**	**5,531,002.45**	**-390,110.43**	**-7.05%**
Fund 1 Surplus (Deficit):	**291,503.08**	**240,127.46**	**51,375.62**	**21.40%**	**3,121,525.36**	**2,155,333.48**	**966,191.88**	**44.83%**

Departmen…	2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,452,417.13	1,292,754.14	159,662.99	12.35%	7,932,515.33	7,217,662.52	714,852.81	9.90%
Revenue Total:	**1,452,417.13**	**1,292,754.14**	**159,662.99**	**12.35%**	**7,932,515.33**	**7,217,662.52**	**714,852.81**	**9.90%**
Expense								
555 - GENERAL EXPENSES	326,926.55	286,813.91	-40,112.64	-13.99%	1,390,133.85	1,385,969.17	-4,164.68	-0.30%
560 - ENGINEERING	30,277.95	26,178.77	-4,099.18	-15.66%	138,797.49	126,379.00	-12,418.49	-9.83%
565 - FIELD	189,776.73	128,232.88	-61,543.85	-47.99%	796,569.95	615,422.14	-181,147.81	-29.43%
570 - OFFICE	88,504.38	78,541.23	-9,963.15	-12.69%	424,743.58	399,578.30	-25,165.28	-6.30%
580 - METER READING	0.00	11,999.13	11,999.13	100.00%	0.00	60,821.93	60,821.93	100.00%
591 - PCF ADMIN	336,783.79	325,082.56	-11,701.23	-3.60%	1,690,845.37	1,659,340.94	-31,504.43	-1.90%
592 - PCF ENVIRONMENTAL	3,305.56	1,738.13	-1,567.43	-90.18%	11,297.07	8,764.11	-2,532.96	-28.90%
593 - PCF OPS	71,577.15	51,559.33	-20,017.82	-38.82%	363,878.54	264,635.43	-99,243.11	-37.50%
594 - PCF MAINTENANCE	34,631.40	33,918.54	-712.86	-2.10%	168,309.12	151,235.43	-17,073.69	-11.29%
595 - PCF SMS DISPOSAL EXPENSE	22,259.07	10,461.64	-11,797.43	-112.77%	214,722.63	142,531.48	-72,191.15	-50.65%
Expense Total:	**1,104,042.58**	**954,526.12**	**-149,516.46**	**-15.66%**	**5,199,297.60**	**4,814,677.93**	**-384,619.67**	**-7.99%**
Fund 2 Surplus (Deficit):	**348,374.55**	**338,228.02**	**10,146.53**	**3.00%**	**2,733,217.73**	**2,402,984.59**	**330,233.14**	**13.74%**
Total Surplus (Deficit):	**639,877.63**	**578,355.48**	**61,522.15**	**10.64%**	**5,854,743.09**	**4,558,318.07**	**1,296,425.02**	**28.44%**

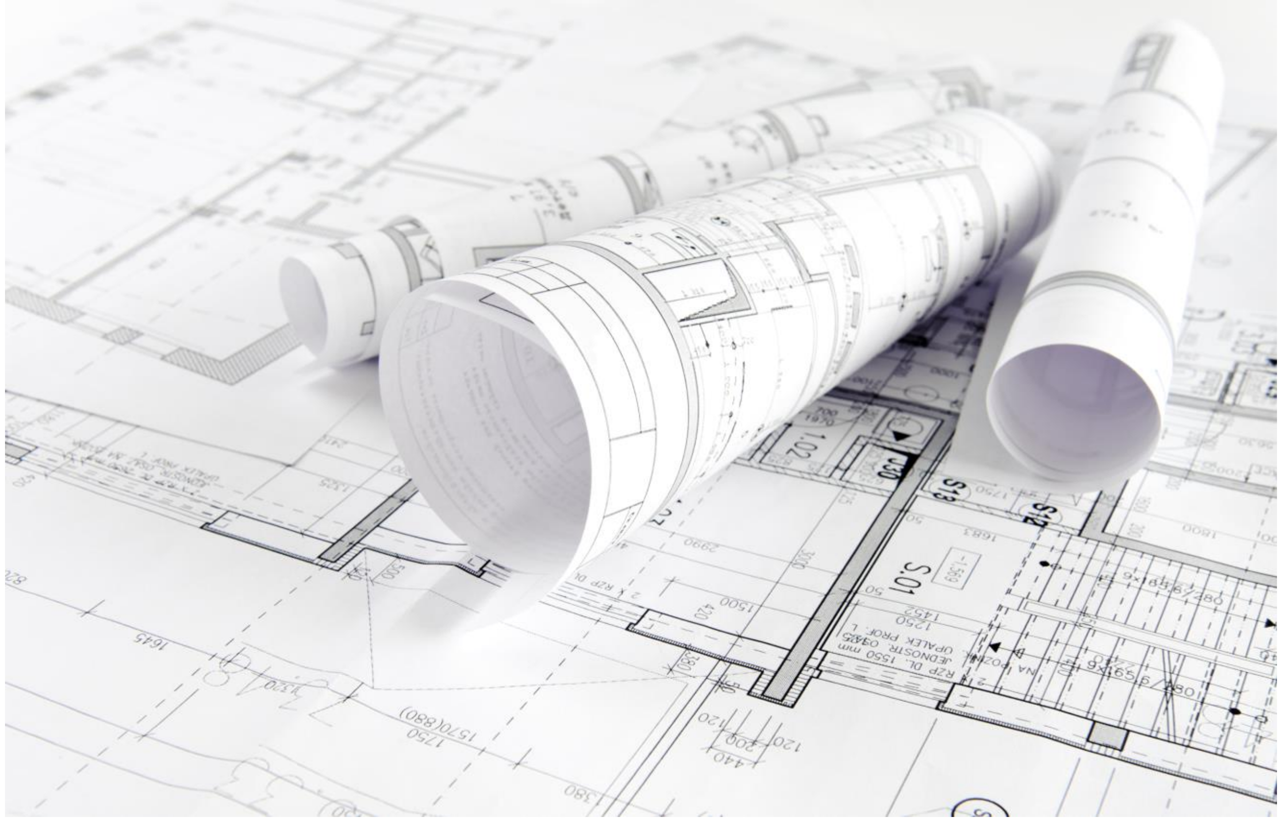
Fund Summary

Fund	2022-2023 Nov. Activity	2021-2022 Nov. Activity	Nov. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	291,503.08	240,127.46	51,375.62	21.40%	3,121,525.36	2,155,333.48	966,191.88	44.83%
2 - SEWER	348,374.55	338,228.02	10,146.53	3.00%	2,733,217.73	2,402,984.59	330,233.14	13.74%
Total Surplus (Deficit):	**639,877.63**	**578,355.48**	**61,522.15**	**10.64%**	**5,854,743.09**	**4,558,318.07**	**1,296,425.02**	**28.44%**

Engineering Report

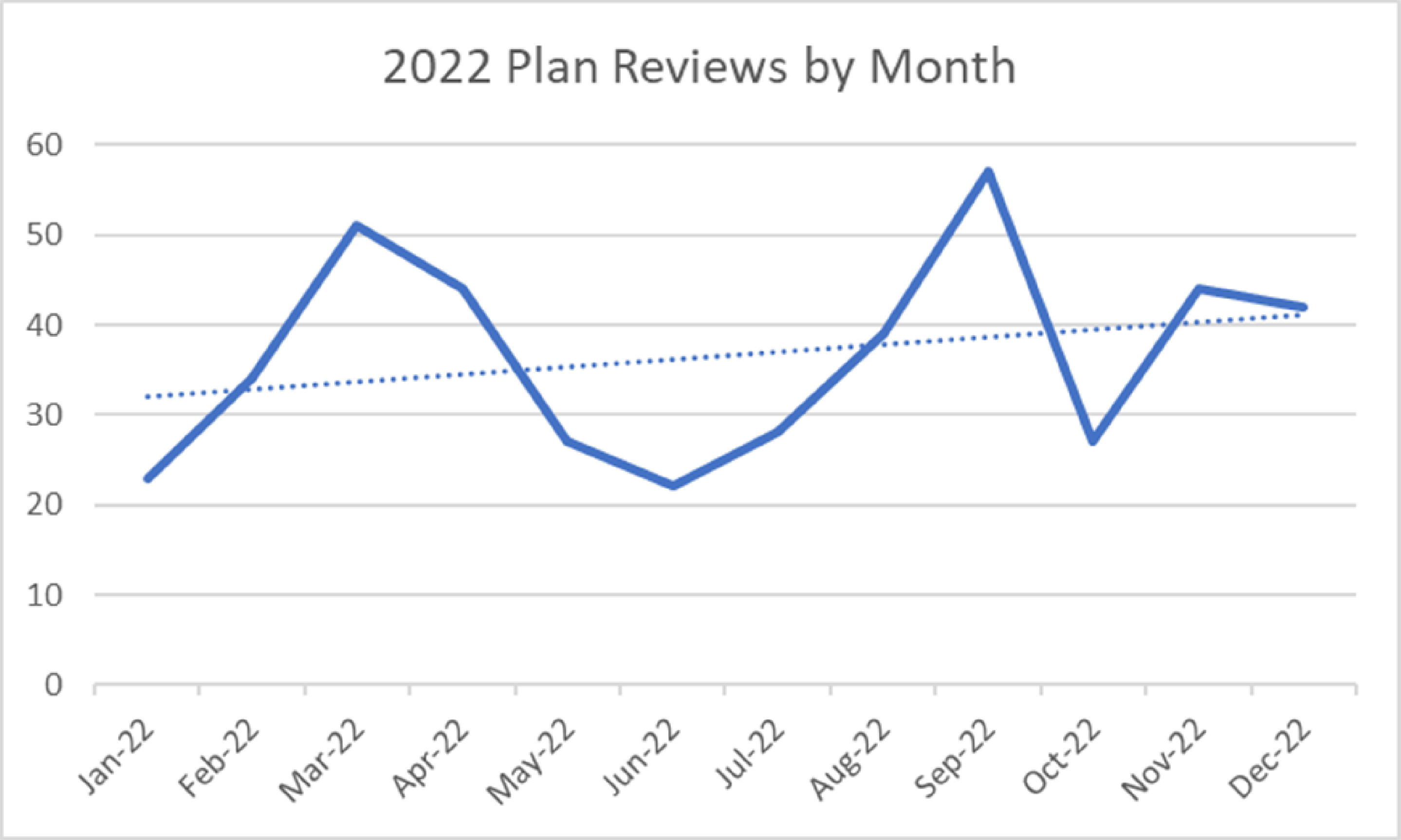
Brian Sartain, Utility Engineer
1/17/23

RWU ROGERS WATER UTILITIES



Nov/Dec Development Plan Review

- 86 Total Plan Reviews (Plumbing, Civil, Easement, and Fire Sprinkler Reviews)
- 23 New Civil Projects (1st Reviews)
    - 8 Commercial
    - 3 Mixed Use
    - 2 Warehouse
    - 2 Residential Subdivisions
    - 2 Municipal Projects
    - 2 Airport Hangars
    - 1 School
    - 1 Multifamily
    - 1 Storage Facility
    - 1 Parking Expansion



Project Reviews Summary

CCC Review

Project Name	Submittal #	Reviewed	Business Type
Blue Barn Renovation	1st Review	11/4/2022	City Project
Embassy Suites Non-Return Meter	1st Review	11/17/2022	Hotel
Marsoul's	2nd Review	11/17/2022	Restaurant
Plaza at Pinnacle Hills-NE Building	1st Review	11/18/2022	Mixed Use
Pinnacle Surgery Center	1st Review	11/18/2022	Medical Center
903 N 47th-Ste 201 (Cooper)	1st Review	11/22/2022	Business
NWA Flight Hangar Construction	1st Review	11/22/2022	Airport Facilities
Ozark Howler Tattoo-312 N 8th St	1st Review	11/23/2022	Business
Apex Remodel	1st Review	11/23/2022	Business
Stratice	1st Review	12/7/2022	Business
Heroes Coffee-Dodson Road	1st Review	12/7/2022	Business
Stitt Warehouse	1st Review	12/9/2022	Warehouse
214 S 1st St. Ste. 203	1st Review	12/9/2022	Business
PBS remodel- 2003 52nd St	1st Review	12/9/2022	Business
Apex Remodel	2nd Review	12/13/2022	Business
128 S 2nd-Kitchen	1st Review	12/19/2022	Restaurant
NWA Flight Hangar Construction	2nd Review	12/21/2022	Airport Facilities
Junction of Scottsdale Ph. 1 (north)	1st Review	12/28/2022	Multi-Family

Civil Review

Project Name	Submittal #	Reviewed	Business Type
Plaza at Pinnacle Hills - NE	5th Review	11/1/2022	Mixed Use
First Western Bank Storage	1st Rev TR	11/3/2022	Banking Facility
NWA Flight Hangar Construction	1st Rev TR	11/3/2022	Airport Facilities
Rogers Elementary School #17	1st Review	11/3/2022	School

Car-Mart Expansion	1st Rev TR	11/3/2022	Business
Blue Barn Renovation	2nd Review	11/4/2022	City Project
Meadow Brooke Subdivision Ph.1	4th Review	11/4/2022	Residential Subdivision
Northwest Park	1st Rev TR	11/10/2022	City Project
Blossom Woods (Laurel & Concord	6th Review	11/10/2022	Residential Subdivision
21st Midtown	3rd Review	11/10/2022	Residential Subdivision
ATRE 28th Street	3rd Review	11/10/2022	Apartments/Leased Comm
Plaza at Pinnacle Hills - NE	6th Review	11/10/2022	Mixed Use
R & R Storage in Lowell	1st Review	11/10/2022	Storage Units
MK Properties of NWA	3rd Review	11/14/2022	Office & Storage
Hudson Road Wholesale	3rd Review	11/14/2022	Warehouse
Hudson Road Wholesale	4th Review	11/15/2022	Warehouse
Hawthorne Heights Subdivision	4th Review	11/17/2022	Residential Subdivision
NWA Industrial Partners Warehous	2nd Review	11/18/2022	Warehouse
Pinnacle Springs-SJ Collins	2nd Review	11/18/2022	Commercial Mixed Use
Pinnacle Village Retail & Office	1st Rev TR	11/18/2022	Mixed Use
2nd Street Commercial Park	1st Review	11/21/2022	Warehouse
Bent Tree & Berry Farm Lift Sta De	1st Review	11/21/2022	City Project
6th Street Sewer Extension	2nd Review	11/22/2022	Sewer Main Extension
Promenade Utility Garage	1st Rev TR	11/23/2022	Business
Patterson Building Expansion	1st Rev TR	11/23/2022	Business
Willow Creek Apartments 2022	3rd Review	11/23/2022	Apartments/Leased Comm
Village at Pinnacle Hills (Cottages	3rd Review	12/2/2022	Residential Subdivision
NWA Flight Hangar Construction	2nd Review	12/5/2022	Airport Facilities
Beauty Institute & Salon	1st Review	12/7/2022	Business
Tapestry Hotel	1st Rev TR	12/8/2022	Hotel
Pointe @ Rogers	4th Review	12/8/2022	Multi-Use Development
SOHO Development	2nd Review	12/9/2022	Commercial Development
First Western Bank Storage	2nd Review	12/9/2022	Banking Facility

NWA Flight Hangar Construction	3rd Review	12/9/2022	Airport Facilities
Northwest Park	2nd Review	12/9/2022	City Project
Cheltenham	1st Rev TR	12/12/2022	Residential Subdivision
Jim Brown Development	1st Review	12/14/2022	Leased Retail Space
Horse Barn 2	1st Rev TR	12/15/2022	Professional Offices
Bellview Place	1st Rev TR	12/15/2022	Multi-Family
21st Midtown	4th Review	12/16/2022	Residential Subdivision
Storage World Global Office Additio	2nd Review	12/19/2022	Business
Founders East	1st Rev TR	12/20/2022	Multi-Use
Rogers Airport Hangar	1st Rev TR	12/20/2022	Business
ATRE 28th Street	4th Review	12/21/2022	Apartments/Leased Comm
Pinnacle Springs-SJ Collins	3rd Review	12/27/2022	Commercial Mixed Use
Meadow Brooke Subdivision Ph.1	5th Review	12/28/2022	Residential Subdivision
Pinnacle Auto Club	1st Rev TR	12/28/2022	Multi-Use
Van Dyke Center Warehouses	1st Rev TR	12/28/2022	Warehouse
Chapel Hill	1st Rev TR	12/28/2022	Residential Subdivision
Benchmark Group Parking Expansi	1st Rev TR	12/28/2022	Parking Expansion
Willow Creek Apartments 2022	4th Review	12/30/2022	Apartments/Leased Comm

Fire Sprinkler Review

Project Name	*Submittal #*	*Reviewed*	*Business Type*
Junction of Scottsdale Ph. 1 (north)	1st Review	11/8/2022	Multi-Family
Junction of Scottsdale Ph. 2 (south)	1st Review	11/8/2022	Multi-Family
District Mixed Use Building 5	1st Review	11/15/2022	Multi-Use
Storage World Global Office Additio	1st Review	11/22/2022	Business
Dixieland Townhomes	1st Review	11/23/2022	Condominium
Storage World Global Office Additio	2nd Review	11/23/2022	Business
Jim Brown Development	4th Review	11/23/2022	Leased Retail Space
Junction of Scottsdale Ph. 2 (south)	2nd Review	11/23/2022	Multi-Family
Junction of Scottsdale Ph. 1 (north)	2nd Review	11/23/2022	Multi-Family

NWA Flight Hangar Construction	1st Review	12/13/2022	Airport Facilities
Plaza at Pinnacle Hills - NE	1st Review	12/14/2022	Mixed Use
District Mixed Use Building 1	1st Review	12/15/2022	Multi-Use
District Mixed Use Building 5	2nd Review	12/15/2022	Multi-Use
Junction of Scottsdale Ph. 2 (south)	3rd Review	12/21/2022	Multi-Family
Junction of Scottsdale Ph. 1 (north)	3rd Review	12/21/2022	Multi-Family
District Mixed Use Building 5	3rd Review	12/27/2022	Multi-Use
Embassy Apartments	1st Review	12/27/2022	Apartments

Project Status

Under Construction (8)
- Arkansas St. (Pine to Chestnut)
- Centennial Park
- Mt. Hebron & Garrett Rd. Improvements
- JB Hunt Dr.
- Uptown & Oak St. Overpasses
- Banz Addition Sewer Replacement
- Mills Sewer/ 2nd St. Water & Sewer / Saltgrass Waterline
- Sewer Maintenance Contract

Out to Bid (2)
- Sewer Repairs (Blossom Way, 24th & Olive, Dixieland & Town West)
- RWU Materials Storage Improvements (Lilac Tank Site)

In Design (12)
- RPCF Solids Handling Facility, Ph. II
- Pinnacle & Champions Sewer Improvements
- 2022 Waterline Replacements
- Hwy 112 Lift Station
- E. Pine St. (added to Arkansas St. project)
- Sanitary Sewer Improvements – Chateau Dr. to 24th
- Arkansas St. (Chestnut to Union)
- Walnut St. Widening (8th to Dixieland)
- W. Poplar St. (7th to 1st)
- Poplar & 13th Roundabout
- Bent Tree & Berry Farm Lift Station Decommissioning

Pre-Design / Concept (7)
- Hwy 12 E Waterline Replacement
- Blossom Way Sewer Improvements
- Blossom Way Trib 2 Sewer Improvements
- RPCF Capacity Improvement Project
- 4th St. Water & Sewer Replacements – Olrich to Oak
- 7th St. & Will Rogers Water & Sewer Replacement
- Water Transmission Corridor / Emergency Conn Study

Other Significant Events

- Updated Specifications
  - After several rounds of comments with ADH and complete re-formatting of the document, updates to Standard Specifications previously approved by the Commission went into effect in November 2022.

- ADH Agreement for Delegation of Plan Review
  - RWU has signed a Memorandum of Agreement with the Arkansas Dept. of Health, allowing RWU staff to review and approve minor additions and improvements to RWU's water and sewer systems without requiring an additional review and approval by ADH. This applies to developments with less than 2,000 feet of utility lines and serving less than 100 living units.

- Cityworks / GIS Update
  - RWU and Timmons have completed most of the discovery and documentation for the asset management / work order processes for Cityworks. RWU provided feedback and comment on the GIS data model. Timmons is working on these initiatives and we will be entering the training / testing phase within the next couple of months.

Rogers Pollution Control DMR Summary

2022

	Limits	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Phosphorus Mo Avg lbs/day	117	9.80	12.43	23.23	58.06	35.98	8.22	7.84	9.74	11.69	5.03	6.87	9.80
Phosphorus 30 Day Mo Avg mg/l	1	0.14	0.16	0.41	0.67	0.38	0.12	0.12	0.12	0.21	0.08	0.09	0.10
Phosphorus Max 7 day Avg mg/l	2	0.15	0.22	0.59	0.78	0.68	0.25	0.15	0.15	0.50	0.15	0.08	0.16
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751					515.7	64.8	62.1	<54.1	<37.8	31.2		
Total Suspended Solids Mo Avg	15					6.0	0.9	1.0	<.7	<.6	0.5		
Total Suspended Solids 7 day Avg	23					13.5	1.6	1.1	0.8	<.6	1.2		
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	76.7	125.4	255.6	503.1							101.4	210.4
Total Suspended Solids Mo Avg	20	1.1	1.5	3.7	5.4							1.2	2.2
Total Suspended Solids 7 day Avg	30	1.4	2.9	7.5	7.0							0.7	3.4
April	Limits												
Ammonia lbs/day Mo Avg	234				171.8								
Ammonia Mo Avg mg/l	2.0				1.73								
Ammonia max 7 day Avg mg/l	4.5				3.30								
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175					94.45	5.51	51.66	8.54	<26.07	<16.26		
Ammonia Mo Avg mg/l	1.5					0.94	0.08	0.81	0.10	<.4	<.25		
Ammonia max 7 day Avg mg/l	2.3					2.12	0.10	2.25	0.08	<.62	<.25		
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	24.54	133.38	64.09								<18.56	<24.2
Ammonia Mo Avg mg/l	3.0	0.35	1.56	0.95								<.25	<.25
Ammonia max 7 day Avg mg/l	4.5	0.53	2.96	1.01								<.25	<.25
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168					<500.1	<114.6	91.3	106.5	81.0	71.7		
CBOD Mo Avg mg/l	10					<5.0	<1.6	1.50	1.30	1.30	1.10		
CBOD Max 7 day Avg. mg/l	15					<6.7	<3.5	1.90	1.60	1.60	1.40		
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	114.0	208.1	204.9	<527.9							88.10	202.70
CBOD Mo Avg mg/l	15	1.6	2.5	2.9	<5.3							1.10	2.10
CBOD Max 7 day Avg. mg/l	23	1.8	4.0	3.5	<5.7							1.20	2.80

RWU ROGERS WATER UTILITIES

Monthly Summary of Industrial Pretreatment Activities **December** 2022

# of industrial control monitoring activities:	0
Industries control monitored:	n/a
# of self monitoring reports processed:	9
# of industrial inspection activities:	1
Industries inspected:	Pel-Freez, Preformed Line Products
# of short site visits:	0
Industries visited:	n/a
# of Notices of Violation:	0
Notices of Violation:	n/a

Surcharges November 2022 issued in December 2022

User Name	Monthly Flow MG	TSS ppm	TSS $ Charge	CBOD ppm	CBOD $ Charge	NH3N ppm	NH3N $ Charge	TPhos ppm	TPhos $ Charge	Total $ Charge
Ozark Mt Poultry	3.640434	46.0	0.00	477.6	1,095.56	56.47	881.29	8.31	664.29	2,641.14
SE Poultry	1.619214	24.0	0.00	166.1	0.00	10.81	0.00	0.64	0.00	0.00
Tyson CNQ	5.411090	121.5	0.00	360.3	940.14	3.00	0.00	6.05	469.97	1,410.11
Tyson of Rogers	5.950590	27.2	0.00	261.0	393.55	100.0	2,952.86	2.62	0.00	3,346.41
WestRock	0.051802	2.3	0.00	1090.0	49.99	20.90	1.78	0.20	0.00	51.77
									Sum $	**7449.43**

Surcharge thresholds in mg/L and cost per pound of loading

Pollutant	TSS	CBOD	NH3N	TPhos
mg/L threshold	200	200	15.00	4.00
$ per pound	0.14	0.13	0.70	5.08

The amount surcharged for results submitted during the 2022 – 2023 budget year is $ $52,041.30 (User data submitted for five months).

Details from the Kenametal inspection (inspected in latter part of November):

- Tungsten carbide is combined with cobalt, paraffin wax and a mixing solvent (acetone or heptane). The blended ingredients, in powder form, are brought in from another factory in buckets, small barrels and canisters.
- The material is pressed into shapes (known as green parts) and then sintered.
- Carbon sintering trays are sprayed with a coating of graphite to keep the parts from sticking to the trays during sintering. Spray nozzles that sit idle begin to clog & must periodically be flushed clean with water.
- Sintering takes place in high heat as well as high pressure furnaces. The furnace temp and pressure are slowly ramped up over a 12 hour period, argon gas is introduced, and then a 12 to 16 hour cooldown takes place. The cobalt melts and acts as a binder for the tungsten carbide crystals.

- As the temperature ramps the wax evaporates from the part. Hydrogen is used to sweep the wax vapors from the parts and to carry the wax vapors to the wax condenser that recovers 95% of the wax, which can be reused.
- KMT has added a new more automated plate graphite coating line but it was down for maintenance during the inspection.
- A new electric press will be added soon, performs same process as other presses on site and will be used to press green parts.
- The cooled material is then finished: ground, cleaned and rinsed. Robotic arms are used for the moving of and grinding of parts. Some parts go through the equivalent of a CNC machine.
- Wet collection systems may be added to the CNC machines that cut green parts and aluminum. A profile of the wastewater will be conducted if added.
- Most grinding and polishing areas are tied to the three centralized cutting fluid filtration systems. The compacts grinding area still use the synthetic coolant silos.
- Tungsten carbide sediment from waste coolant/cutting fluid is collected and recycled.
- Production mass from August through October 2022 ranged from 85,000 to 111,000 kg/month.
- For the calendar year 2022, monitoring flume wastewater discharge volumes in MG have increased: average/month was 0.574000 now 0.846000 and average/day was 0.023920 now 0.029172.
- The permit was modified in February 2022 with respect to flow meter calibration – changing the required frequency from weekly to monthly to allow for key personnel to be away from the plant for longer than a week.

Details from the Pel-Freez inspection:

- Pel-Freez consists of two major buildings/divisions – Rabbit Processing and Biological. The Rabbit Processing division supplies the biological division with blood and tissue for research and testing purposes.
- Biological Division building:
  - More freezer space was added in the biological division.
  - The Research/Development lab is currently being renovated and expanded. The new equipment should not generate wastewater though.
  - Hydrochloric acid totes located on secondary containment were stacked quite high and poses a tipping risk.
  - The freeze dryer mechanical had a couple of drains missing screens or caps.
- Rabbit Processing Division building:
  - Meat is cut, chilled, boxed and shipped while blood and organs are further processed.
  - Rabbits are usually processed three days per week.
  - The blood and organs are sent over to the Biological Division to make biotechnical products.
  - Repairs have been made to the watering system where the rabbits are held before processing.
  - There are potential plans to expand and rearrange this building.
  - Pel-Freez has setup their own rabbit farms near Gentry, AR and the small animal lab was moved to one of the farms.
  - Post processing uses sanitation chemicals for cleanup, and the acid based cleaner is no longer in use.
- The last hazardous waste pickup was on 10-20-2022 and included about 3000 pounds of waste acetone. Acetone is used for removing fat from brain tissue.
- Pel-Freez should limit how high chemicals are stacked. Pel-Freez can reduce the monitoring frequency for pH back to what is stated in the permit - once/quarter.

Report prepared by Paul Burns, Pretreatment Coordinator

FOG Inspection Report
Monthly Summary for
December 2022

- The number of known pump outs is still trending low for December. Only 15 known pumping services occurred. I have most likely not received all the records from the pumpers I usually hear from. Plus, the extremely low temperatures this month would have affected the pumpers scheduled services. A list of serviced establishments can be generated upon request.
- Rogers currently has 331 active grease interceptors.
- New food service establishments (FSE's) that have opened this month are:
    - B list on the Bricks
    - Half Baked Goodness
    - and Pho Kitchen Grill and Bar
- I continue to hand out the Think before you flush pamphlets to the newly built apartment complexes. I plan on going back to previous complexes in 2023 to see if they used them, whether they thought they helped educate their tenants or not and to see if they need more.
- I started planning my inspections and goals for 2023. A few goals for the year will be:
    - Approval of the update FOG ordinance
    - Start focusing on oil/water separators on City Works is up and running
    - Get my industrial wastewater license(s)
    - Go to the Region VI Pretreatment conference in Denton, Texas

- I collected the monthly Oil and Grease samples.
- Paul Burns explained to me how he sets limits for the multiple industrial permit renewals he had this year.
- We also conducted the annual industrial inspection for Pel-Freez and Preformed Line Products

- I continue to help with plan reviews and have been involved in pre-construction meetings with Risk Reduction and RWU when grease interceptors/oil water separators are involved.

Amber Owens
F.O.G. Inspector
Rogers Pollution Control Facility
(479) 273-7378 Ext. 301

Pollution Control Facility Significant Events

November 2022

1. We began improvements to security of the facility by placing fencing away from the equalization basins.
2. We have moved back to 6 days per week operation of the dryer at max run time to keep up with production.
3. We've conducted interviews for our solids handling coordinator position and promoted from within our team. We will hire to backfill the operator position.
4. We treated 296.2 MG in November. 30 X 8.5 MGD = 255 MG. That means we treated approximately 41.2 MG from I and I. These flows included 5.43" of rain over 8 events. The historical average rainfall for November is 6.93". Engineering and operations were notified of the significant change in collection system behavior. RE: Previous month we had .5" less rain and 1 less event but approximately 26.5 MG less flow.

December 2022

1. Began interviews for our maintenance technician.
2. Fencing project for security was completed.
3. Still interviewing for operations technician.
4. Many days off were taken by our staff!
5. It is noteworthy we currently have no construction projects underway. We have recently completed upgrades to two of our treatment trains and our biosolids system. I would like to thank you for approving those projects as we no longer have to manually load our biosolids, we have redundancy through most of the solids system allowing us to maintain operations more consistently. We also have our design capacity back online which has improved our ability to treat water. I wanted to extend an invitation to any commissioner to stop by for a tour of the improvements. We have 2 projects in engineering, so the lull in construction will not last long.
6. We treated 355.2 MG in December. 31 X 8.5 MGD = 263.5 MG. That means we treated approximately 91.7 MG from I and I. These flows included 2.95" of rain over 9 events. The historical average rainfall for November is 2.85". We had less rain in December than November and our average daily went up from 9.9 MGD to 11.5 MGD. Going back to September it was 8.8. This is pretty clearly related to groundwater infiltration.

Field Operations Report

Johnny Lunsford, Construction & Maintenance Manager

1/17/22

RWU ROGERS WATER UTILITIES

TWENTY-FOUR

January 2023 Field Operations

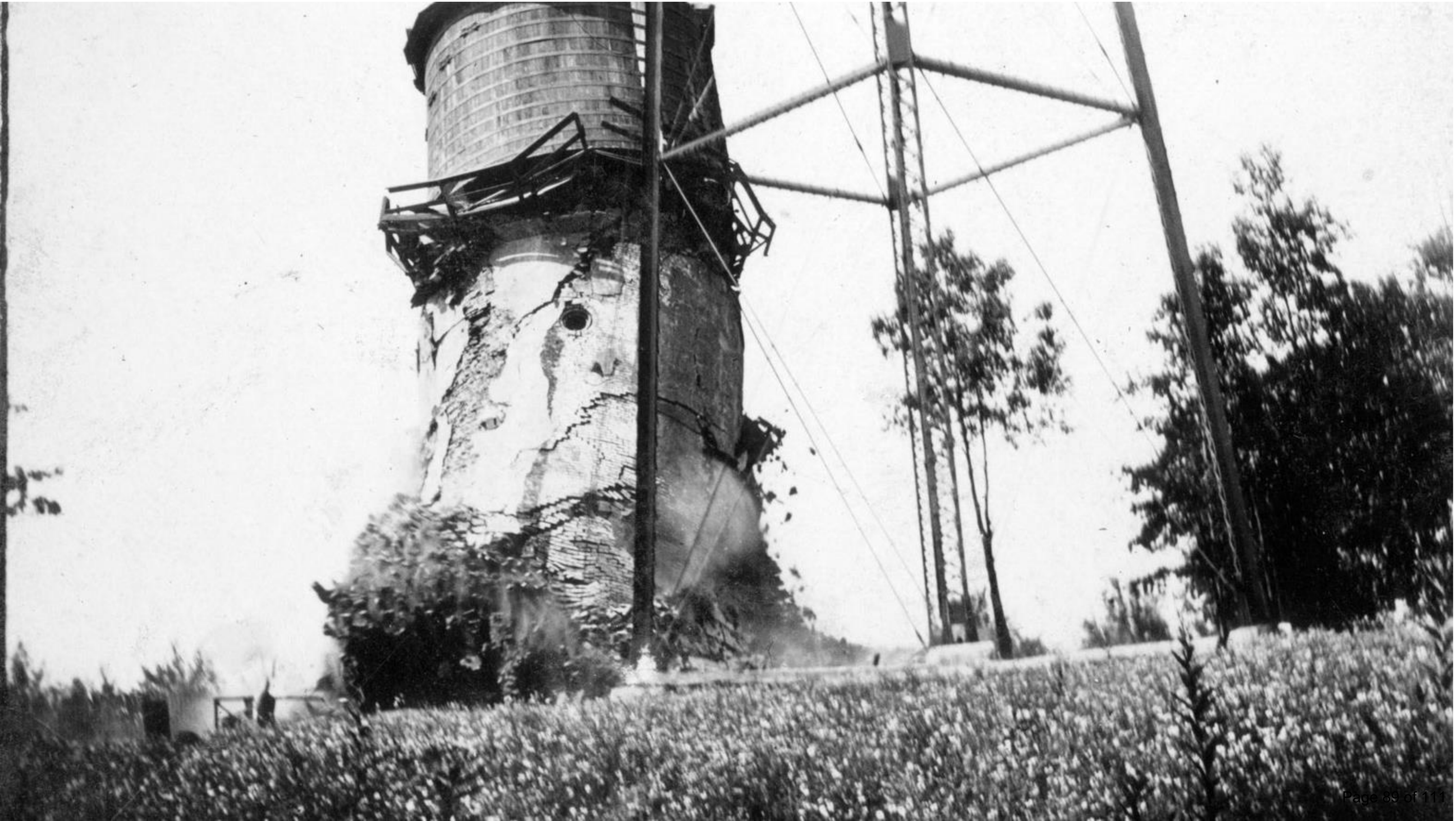
Sewer

- Lift Station Cleaning: 9 hrs
- Manhole repair/adjustments: 0
- Manhole Inspections: 139
- TV Inspection: 12,025 ft
- Sewer Line Flushing: 55,050 ft
- New Sewer Taps: 3
- Overflows 2
- Leak Detection: 7
- Leak Logging: 556 loggers put out and picked up
- Work Orders Completed; 115

Water

- Fire Hydrant Repair: 38
- Water Main Leaks/Breaks: 26
- Service line Repairs: 29
- Water Taps: 6
- Meter Box Repairs: 8
- Water Services Rebuild: 27
- Valve Maintenance: 4
- Locates: 786
- Valve Exercising: 0
- New Services: 4
- Sample Stations: 0

PLENTY OF WATER—Photographed in 1907, this was the first water tower in the City of Rogers. For the first time, water was available to a limited number of persons [illegible] pressurized lines.



No. 20—Water Tower, Rogers, Ark. TOM P. MORGAN, ROGERS, ARK.

RESOLUTION NO. 23-1

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, a lot split, property line adjustment, new construction, and improvement to existing structures classified as a "Level 3 Alteration" or "Addition" as defined in the 2012 version of *International Existing Building Code*, or such other version of the *International Existing Building Code*, or comparable document, then in use by the City of Rogers for building inspections.

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 17th day of January 2023.

____
Michael Watkins, Chairman

ATTEST:

____
Brent Dobler, Acting Secretary

CONTRACT FOR PRINTING AND MAILING SERVICES FOR THE ROGERS WATER UTILITIES

This Contract For Printing and Mailing Services for the Rogers Water Utilities ("this Contract") is entered into by the Rogers Water Utilities of the City of Rogers, Arkansas, the municipal water and sewer utility of the City of Rogers, Arkansas ("RWU"), operating under the supervision and management of the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas ("the Commission") and Data Forms, Inc., an Arkansas Business Corporation operating under the registered fictitious name of DFI Mail whose corporate address is 947 North Main, Fayetteville, Arkansas, 72701 ("Contractor").

Recitals

WHEREAS, RWU published that certain Invitation for Bid, RFQ # RWU-2022-10-1, Printing and Mailing Services ("IFB"); and

WHEREAS Contractor responded to an Invitation for Bid (IFB) and demonstrated that it satisfied the requirements for the Invitation for Bid, and

WHEREAS Contractor was awarded this Contract pursuant to the IFB Process; and

WHEREAS RWU and Contractor now desire to enter into this Contract;

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties Agree as follows:

1. **Printing and Mailing Services to be Provided**. During any term of this Contract and any renewals or extensions thereof, Contractor shall perform the following Printing and Mailing Services for RWU.

a) **Print and Mail Monthly Bills**: Print and mail bills and related notices each month. including, without limitation:

1. Regular bills with return envelopes

2. Regular bills without return envelopes (for customers on automated draft with RWU)

3. "Late" bills/overdue notices with return envelopes (if applicable)

4. Shut off notices;

5. Other billing documents requested as requested by RWU.

Bills and notices must be printed in the format specified by RWU.

b. Print and Mail Special Notices: Print out and mail special notices and other documents as needed.

c. Perform Daily Mail Pickup. Pick up mail items at RWU Administration Office, 601 S. 2nd Street, Rogers, AR and deliver to postal service for mailing.

d. Perform other printing and mailing services as requested by RWU and Agreed to by Contractor.

2. **Performance Standards**. The following performance standards will apply to all services provided by Contractor under this Contract.

Contractor will promptly respond to RWU's requests for services and, in any event, within one business day of RWU's request during regular business hours Monday through Friday, legal holidays excluded. Contractor will thereafter proceed to provide the requested services as soon as possible with Contractor's best efforts. Contractor will respond to emergency service requests outside regular business hours and on legal holidays as soon as possible and will thereafter proceed to provide the requested services as soon as possible with Contractor's best efforts.

Contractor will print bills, notices, and other documents in the formats and colors and content specified by RWU. Contractor's printing and mailing work shall be of high quality and free from errors. In the event of an error caused by Contractor, Contractor will promptly remedy the error and reprint the item and remail (as needed) the item of printing within one business day of being notified of the error.

If these performance standards are not met, Contractor acknowledges that RWU's damages will be difficult to calculate. Accordingly, for each failure of these performance standards, RWU may assess against Contractor liquidated damages in the amount of $50.00 per failure, and continuing for $50.00 per day until the performance issue is resolved, as liquidated damages and not a penalty, said damages to be withheld from RWU's payment to Contractor as specified under Paragraph 3 below.

3. **Payment to Contractor for Printing and Mailing Services**

During the initial term of this Contract, RWU shall pay Contractor for billing and printing services as follows:

Monthly Bills: $0.75 per each mail piece (pricing includes paper, outer envelope and return payment envelope and includes postage for each mail piece at the rate charged to Contractor by the United States Postal Service-first class bulk mail rate).

Special Notices Mailed with Monthly Bills: If a special notice is mailed with a monthly bill, the only additional charge for the special notice will be Contractor's cost of paper for the special notice.

Special Notices mailed separately from monthly bills: $0.75 per each mail piece (pricing includes paper, outer envelope and return envelope (if applicable) and includes postage for each mail piece at the rate charged to Contractor by the United States Postal Service-first class bulk mail rate).

Daily Mail Pickup: $1.00 per each day mail pickup occurs plus $0.02 per each item of mail picked up (preparation and handling) plus postage for each mail piece at the rate charged to Contractor by the United States Postal Service.

Contractor shall submit to RWU its invoice for services performed the previous month no later than the fifth business day of each month. Payment to Contractor shall be made within 30 days of receipt of Contractor's invoice.

If RWU disputes the amount due under any invoice, RWU will promptly notify Contractor of the dispute and the parties will attempt to resolve the dispute by mutual agreement, if possible.

RWU, before making payments, may require the Contractor to furnish releases or receipts for any or all persons performing work and supplying material or services to the Contractor, or any sub-contractors for work under this Contract, if this is deemed necessary to protect RWU's interests.

4. **Contractor's Obligations**. Contractor shall and will, in accordance with applicable professional standards perform all work and furnish all supplies and materials, machinery, equipment, facilities and means, necessary or proper to provide the goods and perform and complete all the work required by this Contract, in accordance with the provisions of this Contract and said specifications. The apparent silence of the specifications as to any detail or to the apparent omission from it of a detailed description concerning any point shall be regarded as meaning that the best professional practices are to prevail. While the purpose of the specifications is to indicate minimum requirements in the way of capability, performance, construction, and other details, its use is not intended to deprive RWU the option of selecting goods or services which may be considered more suitable for the purpose involved. The terms of this Contract, the IFB, and negotiated written standards shall control over any verbal statements.

5. **Care of Work.** Contractor shall be responsible for all damages to persons or property that occur as a result of its fault or negligence in connection with the work performed and shall indemnify and hold RWU harmless as stated in the Indemnity and Hold Harmless Provision herein.

6. **Compliance with Law.** Contractor shall observe and comply with federal and State of Arkansas laws, local laws, ordinances, orders, and regulations existing at the time of, or enacted subsequent to the execution of a resulting contract which in any manner affects the completion of the work. Contractor is responsible for securing whatever permits, licenses, permissions, certificates, etc. required for the activities undertaken by contractor pursuant to this Contract. Contractor will not act under this Contract to cause RWU, the Commission, or the City of Rogers, Arkansas to violate any applicable local, state or federal laws and/or regulations. Any provision of law required to be inserted into this Contract shall be deemed to be inserted herein.

7. **Contractor Shall Safeguard Information of RWU and RWU's Customers**. In the course of performing services under this Contract, Contractor will or may have access to certain information about RWU and/or RWU's customers, which may be confidential under law, including, without limitation, certain personal information of current and former customers of RWU ("confidential information"). Contractor shall safeguard and keep confidential all confidential information. Contractor shall enter into RWU'S Contractor Non-Disclosure Agreement, as may be modified for this Contract, regarding Contractors' obligations with respect to maintaining confidentiality of confidential information.

7.1 **Contractor Obtains No Rights to RWU's Information**. Contractor shall have no rights to use any of RWU's information or work products, including, without limitation, any of RWU's templates, formats, bills, notices, computer files, or mailing lists for any other project or customer. RWU retains all rights and intellectual property rights to RWU's information, documents, and materials.

8. **Insurance**. Contractor states it has, and will maintain at its sole expense, during the term of this Contract insurance in the following types and amounts, and pursuant to the following terms and conditions:

All insurance must be written by an insurer licensed to conduct business in the State of Arkansas or other applicable jurisdiction, unless otherwise permitted by RWU. The Contractor shall, at its own expense, purchase, maintain and keep in force insurance of the following types and limits that will protect against injury and/or damages which may arise out of or result from operations under this Contract, whether the operations be by itself or by any subcontractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable:

1. Standard Worker's Compensation Insurance as required by law;

2. Commercial General Liability occurrence type insurance:

a. Bodily injury $1,000,000 single limit per occurrence or $500,000 each person /$1,000,000 per occurrence; and,

b. Property Damage $1,000,000 per occurrence; and,

c. Minimum aggregate policy year limit of $2,000,000.

3. Commercial Automobile Liability Insurance (Including owned, non-owned and hired vehicles coverage's):

a. Minimum combined single limit of $1,000,000 per occurrence, for bodily injury and property damage;

b. If individual limits are provided, minimum limits are $300,000 per person, $500,000 per occurrence for bodily injury and $100,000 per occurrence for property damage.

4. Cyber liability insurance, privacy protection insurance, data breach insurance and/or such other insurance, however denominated, for risks associated with the Contractors' performance under this Contract in an amount no less than $1,000,000 in the aggregate per policy year.

5. Umbrella/Excess Liability (Each occurrence and aggregate) $2,000,000

As applicable, RWU and the Commission and their officers, agents, and employees must be named as an additional insureds on the above referenced polices.

Contractor shall cause Contractor's insurance company or insurance agent to fill in all information required (including names of insurance agency, contractor and insurance companies, and policy numbers, effective dates and expiration dates) and to date and sign and do all other things necessary to complete and make into valid certificates of insurance and pertaining to the above listed items, and before commencing any of the work and within the time otherwise specified, Contractor shall file completed certificates of insurance with RWU.

None of the provisions in said certificate of insurance shall be altered or modified in any respect except as herein expressly authorized. Said CERTIFICATE OF INSURANCE Form shall contain a provision that coverage afforded under the policies will not be altered, modified or canceled unless at least thirty (30) days prior written notice has been given to RWU. Contractor shall also file with RWU a valid CERTIFICATE OF INSURANCE on like form from or for all

Subcontractors and showing the Subcontractor (s) as the Insured. Said completed CERTIFICATE OF INSURANCE Form (s) shall in any event be filed with RWU not more than ten (10) days after execution of this Contract.

9. **Term.** The term of this Contract begins when it is signed by both parties hereto ("Effective Date") and, unless terminated sooner, shall continue for a period of one (1) year from the Effective Date. This Contract may be renewed for six additional one (1) year periods, upon mutual agreement by the Parties, provided that the requirements of Ark. Code. Ann. §19-11-238 are met. In the event of nonappropriation or nonavailability of funds to support RWU's performance in any year of the Contract, this Contract shall automatically terminate. In the event of termination for any reason, all services provided by Contractor under this Contract shall cease.

Prior to renewal, RWU and Contractor may attempt to reach agreement on the prices to be charged by Contractor for services during any renewal term. In no instance shall the prices for services under this Contract be increased by more than three percent (3%) over the prices charged in the previous term or renewal term. If RWU and Contractor do not agree on the prices to be charged during any upcoming renewal term, then this Contract shall not be renewed. If this Contract is not renewed, then this Contract, unless terminated sooner, will terminate at the end of the then existing term.

10. **Termination of Contract for Cause.** This Contract may be terminated by RWU in the event Contractor fails to perform its obligations under this Contract. Prior to termination for cause, RWU shall give Contractor written notice describing the Contractor's breaches. Contractor shall then have fifteen (15) days to cure all breaches. If Contractor's breaches are not cured within this time limit, then RWU may proceed to terminate this Contract by giving written notice of termination to Contractor. Termination is not RWU's exclusive remedy and RWU may further seek all other legal and equitable remedies available to it arising from Contractor's breach.

11. **Termination of Contract for Convenience.** This Contract may be terminated by RWU at any time by giving Contractor at least thirty (30) days' notice in writing to Contractor. If the Contract is terminated by RWU as provided herein, the Contractor will be paid for the goods and services it has provided up to the termination date. If this contract is terminated due to fault of the Contractor, the previous paragraph hereof relative to termination shall apply.

12. **Termination of Contract to Comply with Law or Obligations.** This Contract may be terminated by RWU at any time in the event RWU determines, in its sole discretion, that this Contract will violate any applicable law or constitute or cause a condition of default or breach on the part of RWU, the Commission, or the City of Rogers, Arkansas under any other contracts or agreements.

13. **Record Retention.** Contractor shall maintain all pertinent financial and accounting records and evidence pertaining to this Contract in accordance with generally accepted principles of accounting and as specified by Arkansas Law. Contractor shall make financial and accounting records available, upon request, to RWU or RWU's designee(s) at any time during this Contract period and any extension thereof, and for five (5) years from expiration date and final payment on this Contract or extension or renewal thereof. This provision shall survive termination of this Contract until the expiration of any applicable statutes of limitation.

14. **Cancellation**. In the event RWU no longer needs the commodities or services specified for any reason, (e.g., program changes; changes in laws, rules or regulations; relocation of offices; lack of appropriated funding, etc.), RWU **shall** have the right to cancel this Contract by giving the Contractor written notice of such cancellation thirty (30) days prior to the date of cancellation. Any delivered but unpaid for goods will be returned in normal condition to the Contractor by RWU.

15. **Cooperation by Contractor in the event of Termination or Cancellation.** At the termination or cancellation, for any reason, of this Contract, Contractor shall cooperate with RWU to effect an orderly transfer of services to RWU or RWU's designee, including, without limitation, providing RWU or RWU's designee with all templates, computer files, digital media, passwords, diagrams, charts, licenses, reports, manuals, or any other data or information pertaining to the services provided by Contractor under this Contract, so that RWU experiences no lapse in services provided pursuant to this Contract. This provision shall survive termination of this Contract until services for RWU are fully transferred in accordance with this Paragraph.

16. **Non-discrimination:** In order to comply with applicable law relating to unfair employment practices, Contractor agrees that: (a) the Contractor will not discriminate against any employee or applicant for employment because of race, sex, color, age, religion, handicap, national origin, genetic information, sexual orientation, gender identity, transgender status; or any other protected status recognized by state or federal law; (b) in all solicitations or advertisements for employees, the Contractor will state that all qualified applicants will receive consideration without regard the categories listed in subsection (a); (c) the Contractor will furnish such relevant information and reports as requested by RWU for the purpose of determining compliance with any applicable law or regulation; (d) failure of the Contractor to comply with applicable law or regulations concerning nondiscrimination and this nondiscrimination clause shall be deemed a breach of contract and it may be cancelled, terminated or suspended in whole or in part; (e) the Contractor will include the provisions of items (a) through (d) in every subcontract so that such provisions will be binding upon such subcontractor or prospective subcontractor.

17. **No Contingent Fee.** Contractor guarantees that it has not retained a person to solicit or secure this contract upon an agreement or understanding for a commission, percentage, brokerage or contingent fee, except for retention of bona fide employees or bona fide established commercial selling agencies maintained by the bidder for the purpose of securing business.

18. **Antitrust Assignment.** As part of the consideration for entering into this Contract, Contractor hereby assigns, sells and transfers to RWU and the Commission all rights, title and interest in and to all causes of action it may have under the antitrust laws of the United States or Arkansas for price fixing, which causes of action have accrued prior to the date of this assignment and which relate solely to the particular goods or services purchased or produced by RWU pursuant to this Contract.

19. **Contractor's Obligation of Indemnity.** Contractor agrees, to the fullest extent permitted by law, to indemnify and hold harmless RWU, the Commission, and the City of Rogers, Arkansas and their officers, officials, employees, and representatives, individually and collectively, for all causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, including but not limited to, bodily injury (including death), personal injury, environmental contamination (including, without limitation, contamination to RWU's property), property damage (including, without limitation, damages to RWU's property), expenses, and reasonable attorneys' fees, of whatever nature, including, without limitation, any damages or losses resulting from claims asserted by third parties; (i) due to any negligent or intentional act or omission on the part of Contractor, its agents, employees, or others working at the direction of Contractor or on its behalf, (ii) due to Contractor's breach of any Contract with any third-party, or (iii) due to Contractor's violation of any pertinent federal, State, or local law, rule, or regulation, and (iv) any other act or omission in connection with services performed pursuant to this Contract. Contractor will promptly reimburse RWU, the Commission or the City of Rogers (as applicable) within thirty (30) days of being provided documentation supporting any costs incurred by RWU, the Commission, or the City of Rogers for the costs of their respective defense, including attorneys' fees and costs, incurred in defense of any claims asserted by third parties. This indemnity and hold harmless provision shall survive termination of this Contract until the expiration of any applicable statutes of limitation.

This indemnity and hold harmless provision shall not be construed to limit the application of any of Contractor's insurance policies which would provide coverage for causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, listed above. To the extent this indemnity and hold harmless provision implicates any exclusion or other provision of any of Contractor's insurance policies that would exclude coverage for liability assumed by contract, or any like exclusion, then this indemnity and hold harmless provision shall not apply to the causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, for which coverage would otherwise be excluded, it being the intent of the parties that RWU have the maximum benefit of any insurance held by Contractor.

20. **RWU Not Responsible for Contractor Owned Items.** RWU will demonstrate reasonable care but will not be liable in the event of loss, destruction or theft of Contractor-owned equipment or software and technical and business or operations literature to be delivered or to be used in the installation of deliverables and services. The Contractor will retain total liability for equipment, software and technical and business or operations literature. RWU will not at any time be responsible for or accept liability for any Contractor-owned items.

21. **No Joint Venture. No Third-Party Beneficiaries**. This Contract is made at arm's length between two independent contracting parties. Nothing in this Contract shall be deemed to create a joint venture, partnership, tenancy in common, joint tenancy, or any similar relationship between the parties or require either party to engage in further business relationships between the parties. The parties further agree that there are no third-party beneficiaries of this Contract and that no person or entity, other than the parties hereto (and in the case of RWU, the Commission and the City of Rogers) shall have standing to enforce the terms of this Contract.

22. **RWU Property.** Any specifications, drawings, technical information, dies, cuts, negatives, positives, data or any other commodity furnished to the Contractor hereunder or in contemplation hereof or developed by the Contractor for use hereunder shall remain property of RWU, be kept confidential, be used only as expressly authorized and returned at the Contractor's expense to the F.O.B. point properly identifying what is being returned.

23. **Licenses, Patents, and Copyrights.** Contractor agrees to indemnify and hold RWU, the Commission, and the City of Rogers, Arkansas harmless from all causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, arising from infringement of licenses, patents or copyrights. This indemnity and hold harmless provision shall survive termination of this Contract until the expiration of any applicable statutes of limitation.

This indemnity and hold harmless provision shall not be construed to limit the application of any of Contractor's insurance policies which would provide coverage for causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, listed above. To the extent this indemnity and hold harmless provision implicates any exclusion or other provision of any of Contractor's insurance policies that would exclude coverage for liability assumed by contract, or any like exclusion, then this indemnity and hold harmless provision shall not apply to the causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, for which coverage would otherwise be excluded, it being the intent of the parties that RWU have the maximum benefit of any insurance held by Contractor.

24. **Certification of Compliance with Ark. Code. Ann. § 25-1-503**. Pursuant to Ark. Code. Ann. § 25-1-503, Contractor hereto certifies that it is not currently engaged in a boycott of Israel. Contractor further agrees for the duration of the Contract not to engage in a boycott of Israel.

25. **Prohibition on Employment of Illegal Immigrants**. Contractor agrees and certifies that it does not employ or contract with illegal immigrants and will not employ or contract with illegal immigrants during the aggregate term of a contract.

26. **No Assignment of Rights or Delegation of Duties**. Contractor shall not assign its rights under this Contract without the express written permission of RWU. Nor shall Contractor delegate its duties under this Contract without the express written permission of RWU. Contractor may not employ subcontractors to perform services under this Agreement without the expression written permission of RWU.

27. **Choice of Law and Venue**. This Contract shall be governed by the laws of the State of Arkansas without regard to its principles of conflict of laws. Venue for any litigation concerning this Contract shall lie exclusively in the state or federal courts embracing Benton County, Arkansas, unless another venue is specified by law.

28. **No Obligation of Indemnity by RWU; Tort Immunity Not Waived**. The parties hereto agree that RWU has no obligation of indemnity of any type (whether contractual, equitable, or otherwise denominated) to Contractor under this Contract. Nothing in the Contract shall operate as, or be construed as, a waiver, limit, modification, nullification, or alteration, of the tort immunity and other rights and immunities granted to RWU, the Rogers Waterworks and Sewer Commission, and the City of Rogers, Arkansas pursuant to Ark. Code. Ann. §21-9-301 and other applicable law.

29. **Notices**. Any notice or communication required or permitted (other than communications regarding services rendered under this Agreement which may be sent by electronic mail or requested by telephone) to be given shall be in writing and shall be deemed to have been given (i) when received if personally delivered; (ii) when received if sent by certified mail, return receipt requested, postage prepaid; or (iii) when received if sent by express courier (e.g. FedEx), if receipt is confirmed by the delivery agent, at the following addresses (or such other address as may be designated).

If given to RWU, notice shall be sent to:

Controller
Rogers Water Utilities
601 South 2nd Street
Rogers, AR 72756

with copies to:

Superintendent
Rogers Water Utilities
601 South 2nd Street
Rogers, AR 72756.

If given to Contractor, notice shall be sent to:

Data Forms, Inc.
Attn: President
947 N. Main
Fayetteville, AR 72701

30. **Choice of Law and Venue**. This Contract shall be governed by the laws of the State of Arkansas without regard to its principles of conflict of laws. Venue for any action concerning this Contract shall be the state and/or federal courts embracing Benton County, Arkansas.

31. **Waiver**. Failure of either party hereto to exercise any options herein contained upon breach by the other-shall not constitute a waiver of that party's right to exercise such options upon future breach.

32. **Complete Agreement**. This Contract constitutes the entire agreement between the parties and it shall not be hereafter amended or modified unless reduced to writing and signed by the parties hereto. It is further agreed that all earlier agreements of the parties are hereby rescinded.

33. **Severability**. If any phrase, clause, sentence or paragraph of this Contract shall be declared invalid by the judgment or decree of a court of competent jurisdiction such invalidity shall not affect any of the remaining sentences, paragraphs or clauses of this Contract.

34. **Each Party Relying on its Own Counsel**. Each party hereby represents and warrants that it has received the advice of its own legal counsel in connection with the negotiation and preparation of this Contract (or that it has had the opportunity to do so) and that it is not relying upon the other party or the other party's counsel in reaching its decision to enter into this Contract.

35. **Each Party Deemed a Drafter of the Contract**. RWU and Contractor hereby represent that they have cooperated in drafting and preparing this Contract, and/or have had the opportunity to do so. Hence, no party will construe against any other party any ambiguity in this Contract. Each party to this Contract represents to the other that it has not relied upon any statement of any other party in executing this Contract, except as expressly stated in this Contract.

36. **Multiple Counterparts**. This Contract may be executed in two counterparts, each of which shall be an original and which together constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Contract by their respective authorized representatives.

ROGERS WATER UTILITIES OF THE CITY OF ROGERS, ARKANSAS

By: ________________________ ________________

Brent Dobler, Superintendent date

DATA FORMS INC. ("Contractor")

By: ________________________ ________________

Mike G. Emis, President date

Rogers Water Utilities
Contractor Non-Disclosure Agreement

This Contractor Non-Disclosure Agreement ("this Agreement") is entered into by and between the Rogers Water Utilities of the City of Rogers, Arkansas and Data Forms, Inc., an Arkansas Business Corporation operating under the registered fictitious name of DFI Mail whose corporate address is 947 North Main, Fayetteville, Arkansas, 72701 ("Contractor").

WHEREAS, the Rogers Water Utilities of the City of Rogers, Arkansas ("RWU") is the municipal water and sewer utility of the City of Rogers, Arkansas, consisting of the Water Department and the Sewer Department, operated under common management, and being supervised by the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas ("the Commission"), a combined waterworks and sewer commission established by City of Rogers Ordinance No. 86-10, codified at Section 54-1, *et. seq*. of the Code of Ordinances of the City of Rogers, Arkansas, and;

WHEREAS RWU operates a public water system and municipally owned utility system, as those terms are used in Ark. Code. Ann. § 25-19-105(b)(20); and

WHEREAS Contractor desires to perform certain services for RWU, namely services pursuant to that certain "Contract for Printing and Mailing Services for the Rogers Water Utilities" with an effective date of January ___, 2023, between RWU on the one hand, and Contractor, on the other hand ("the services"); and

WHEREAS in performing the services, Contractor may be privy to certain confidential information of RWU and RWU's customers, including, without limitation, "personal information of current and former public water system customers and municipally owned utility system customers" as those terms are used in Ark. Code. Ann. § 25-19-105(b)(20) and other information about RWU and its customers as further described herein below (collectively "confidential information").

NOW THEREFORE, in consideration of the mutual obligations and covenants undertaken herein, the parties hereby agree as follows:

(1) RWU will disclose to Contractor such confidential information as is necessary to perform the services, in accordance with the terms and conditions of this Agreement. However, RWU is obligated to disclose only so much confidential information as is necessary for Contractor to perform the services.

(2) Contractor will not disclose the confidential information to any other person or entity. Contractor will not use any confidential information for any purpose other than provision of the services. Contractor will not use the confidential information for any purpose inconsistent with this Agreement. Contractor will safeguard and keep confidential all information about RWU and RWU's customers, including, without limitation the personal information of RWU's customers, including without limitation, home and mobile telephone numbers; personal email addresses; home and business addresses, customer usage data; charges and payment history; account numbers; credit card and debit card numbers, bank account numbers, social security numbers; and other Personally Identifiable Information (PII) as defined in RWU's Identity Theft Prevention Program pursuant to 16 C.F.R. § 681.1. Contractor states and warrants that it maintains its own identity theft prevention program and takes other measures to maintain confidentiality of information of RWU and RWU's customers and will provide information relating to said programs and of said security measures to RWU upon RWU's request to enable RWU to evaluate the sufficiency of the programs and measures. In the event Contractor is served with any subpoena, federal, state,

or otherwise, that purports to require production of any information concerning RWU or RWU's Customers, prior to producing any records, testifying, or otherwise providing any information in response to the subpoena, Contractor, will promptly notify RWU by telephone, and will promptly notify RWU in writing, by electronic mail with a copy by U.S. Mail, of the subpoena so that RWU may seek court protection of such records. Notification to RWU shall be made to RWU as follows:

Superintendent
Rogers Water Utilities
601 South 2nd Street
Rogers, AR 72756
brentdobler@RWU.org
Phone: 479-621-1142

with copies to

Controller
Rogers Water Utilities
601 South 2nd Street
Rogers, AR 72756
jenniferlattin@RWU.ORG
Phone: 479-621-1142

or such other person or contact information as may be specified from time to time by RWU.

(3) At all times while performing the services or while otherwise having access to confidential information, Contractor will comply with all applicable federal, state, and local laws, regulations, and rules pertaining to handling, storage, and distribution of confidential information. If any confidential information is inadvertently disclosed, stolen, or otherwise compromised, Contractor shall promptly notify RWU and cooperate with RWU to take such remedial action as may be appropriate or required by law.

(4) Nothing in this Agreement shall be construed as requiring RWU to make any disclosure in violation of the Arkansas Freedom of Information Act (FOIA), or any other applicable federal, state, and local laws, regulations, and rules pertaining to handling, storage, and distribution of confidential information. RWU, in its sole discretion, and in consultation with its legal counsel, shall determine what information RWU may disclose in accordance with applicable law. Neither RWU nor its legal counsel shall have any liability to Contractor for any decision of RWU to refuse to disclose any information in compliance with FOIA or other applicable law, or to make any public disclosure in accordance with FOIA or other applicable law.

(5) At all times while performing the services or while otherwise having access to confidential information, Contractor will comply with all reasonable requests of RWU concerning handling, storage, and distribution of confidential information.

(6) In the event RWU determines that Contractor has violated this Agreement, RWU may require Contractor to return all confidential information to RWU and Contractor's access to the confidential information will cease.

(7) Contractor agrees that in the event Contractor breaches this Agreement, RWU's damages will be irreparable and/or difficult to calculate and Contractor agrees that RWU may, in addition to all other legal and equitable remedies available to it, seek injunctive relief against Contractor to enjoin violations of this Agreement.

(8) Contractor will indemnify and hold harmless, RWU, the Commission, and the City of Rogers and their officers, officials, employees, and representatives, individually and collectively, against all costs, losses, claims, demands, suits, actions, payments or judgments, including attorneys' fees and costs arising from Contractor's violation of this Agreement. Contractor will promptly reimburse RWU, the Commission or the City of Rogers (as applicable) within thirty (30) days of being provided documentation supporting any costs incurred by RWU, the Commission, or the City of Rogers for the costs of their respective defense, including attorneys' fees and costs, incurred in defense of any claims asserted by third parties and arising from Contractor's violation of this Agreement. This indemnity and hold harmless provision shall survive termination of this Contract until the expiration of any applicable statutes of limitation

This indemnity and hold harmless provision shall not be construed to limit the application of any of Contractor's insurance policies which would provide coverage for causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, listed above. To the extent this indemnity and hold harmless provision implicates any exclusion or other provision of any of Contractor's insurance policies that would exclude coverage for liability assumed by Contract, or any like exclusion, then this indemnity and hold harmless provision shall not apply to the causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, for which coverage would otherwise be excluded, it being the intent of the parties that RWU have the maximum benefit of any insurance held by Contractor.

(9) Contractor agrees that provision of access to the confidential information for purposes of performing the services is good, valuable, and adequate consideration for this Agreement. Contractor disclaims any contention, claim, or defense that this Agreement is not supported by adequate consideration.

(10) Contractor shall have access to confidential information only while performing the services. In the event the above-referenced contract terminates, or the Contractor is otherwise no longer performing the services, Contractor will return all confidential information and records to RWU. Contractor's obligations pursuant to this Agreement survive and continue after termination of the above-referenced contract or after Contractor is otherwise no longer performing the services.

(11) Nothing in this Agreement shall operate as, or be construed as, a waiver, limit, modification, nullification, or alteration, of the tort immunity and other rights and immunities granted to RWU, the Rogers Waterworks and Sewer Commission, and the City of Rogers, Arkansas pursuant to Ark. Code. Ann. §21-9-301 and other applicable law.

(12) This Agreement will be binding on Contractor, its constituent entities, affiliates, successors, assigns, and each of their respective officers, employees, and agents.

(13) This Agreement is made at arm's length between independent parties. Nothing in this Agreement shall be deemed to create a joint venture, partnership, tenancy in common, joint tenancy, or any similar relationship between the parties or require either party to engage in further agreements between the parties.

(14) This Agreement shall be governed by the laws of the State of Arkansas without regard to its principles of conflict of laws. Venue for any litigation concerning this Agreement shall lie exclusively in the state or federal courts embracing Benton County, Arkansas, unless another venue is specified by law.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the dates shown below.

ROGERS WATER UTILITIES OF THE CITY OF ROGERS, ARKANSAS

By: __________________________ _______________
Brent Dobler, Superintendent date

DATA FORMS INC. ("Contractor")

By: ________________________ ________________
Mike G. Emis, President date

<u>**RESOLUTION NO. 23-02**</u>

A RESOLUTION AUTHORIZING THE ROGERS WATER UTILITIES TO CONTRACT WITH DATA FORMS INC. FOR PRINTING AND MAILING SERVICES; WAIVING ANY FURTHER REQUIREMENTS OF COMPETITIVE BIDDING; 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 Level One LLC, which was recently awarded a contract for printing and mailing services, was unable to perform; and

WHEREAS the contract with Level One LLC is being terminated; and

WHEREAS Data Forms, Inc. was the second highest ranked firm in the procurement process and has been providing printing and mailing services to RWU on a temporary basis and can continue providing services to RWU without interruption; and

WHEREAS the rules of the procurement allow RWU to obtain services from another source in the event of a default by the awardee; and

WHEREAS conducting an additional procurement process would entail needless administrative time and expense and would be unlikely to result in obtaining superior services and prices for printing and mailing services.

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

<u>**Section 1.**</u> The Rogers Waterworks and Sewer Commission (the Commission") hereby approves award of the Contract for Printing and Mailing Services to Data Forms, Inc. subject to and upon completion of termination of the contract with Level One, LLC. For the reasons stated in the recitals above, the Commission finds that an additional procurement process would be

neither feasible nor practical and hereby waives any further requirements of competitive bidding for procurement of the printing and mailing services.

Section 2. The Rogers Waterworks and Sewer Commission hereby authorizes the Rogers Water Utilities to negotiate a contract and any other necessary agreements with Data Forms, Inc. for printing and mailing services, the final form and content of the contract and other agreements to be approved by the Superintendent of the Rogers Water Utilities or his designated representative, 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 17th day of January 2023.

____
Peter Farmer, Chairman

ATTEST:

____
Brent Dobler, Acting Secretary