ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
FEBRUARY 21, 2023
4:00 PM

AGENDA

CALL TO ORDER:

ACTION ON MINUTES:

1. Approval of the January 17, 2023 Commission Meeting Minutes

REPORTS:

1. Financial Reports - J. Lattin
2. Engineering Reports - B. Sartain
3. RPCF Reports - T. Beaver
4. IT Report - J. Roegner

OLD BUSINESS:

NEW BUSINESS:

1. Approval of Resolution 23-03 Designating Authorized Signatories, Recommendation by the Depository & Investment Committee - B. Dobler
2. Approval of Resolution 23-04 Authorizing Development Agreement for the Village at Pinnacle Hills - B. Sartain
3. Approval of Resolution 23-05 Waiving Competitive Bidding Purchase of Sludge Drying Equipment - B. Sartain
4. Facilities Extension Contract for Rogers 1st Development - B. Sartain
5. Bid Results - 2023 Large Diameter Sewer Rehab. - A. Short
6. Bid Results for RWU Materials Storage Improvements - B. Sartain
7. Bid Results - 13th Street Bike Lanes Addition - B. Sartain
8. Revised Change Order for Arkansas St. - Waterline Extension North of Chestnut - B. Sartain
9. Change Order for Arkansas St. - E. Pine St. - B. Sartain

ADJOURN:

Rogers Waterworks and Sewer Commission
January 17, 2023
Minutes

The Rogers Waterworks and Sewer Commission held its regularly scheduled meeting at 4:00 PM Tuesday, January 17, 2023, in the Rogers Administration Building located at 601 S 2nd Street. Present were Commissioners Roger Surly, Travis Greene, Kathy McClure and Peter Farmer. Rogers Water Utilities staff present were Jennifer Lattin, Dana Daniel, Brian Sartain, Aaron Short, Johnny Lunsford, Todd Beaver, Brent Dobler, Jerry Roegner, Mario Morales, Mark Landis, Adam Peterson, Jason Sandlin, Jeremy Bowman, Dustin Rogers, Christian Rocha, Joshua Leyva, and Luis Ayala. Also in attendance was Robert Frazier.

Chairman Farmer called the meeting to order and recognized Johnny Lunsford. Johnny publicly thanked all of the employees that were in attendance for their dedication during the extreme weather that took place of the Christmas Holiday. RWU received over 300 service calls between 12/23 and 12/26 and these employees were the on-call personnel for that time period. Many gave up substantial time with their families to take care of our customers. Commissioners applauded these employees. He also recognized Jason Sandlin for passing his D4 Water test.

Kathy McClure made a motion to approve the minutes from the December 19th meeting as submitted. Roger Surly seconded. All in favor, motion carried.

Commissioner Farmer recognized Jennifer Lattin for the financial reports. Billed revenue increased 5.16% from December of 2021. Water consumption decreased 7.52% from December 2021. The Water department reported a profit of $120,000 for December 2022, compared to $127,000 in December 2021. The Sewer department reported a profit of $336,000 for December 2022, $335,000 was reported for December 2021. Total restricted and unrestricted funds are $46 million for December 2022. This is an increase of $3.9 million from December 2021. Ahead of budget and prior year in both Water and Sewer departments. An additional CSR was added to staff due to 9% growth in customers.

Commissioner Farmer then recognized Brian Sartain for the engineering report. Reviews are holding steady, no real change. A healthy mix of projects are currently in plan review. There are eight projects currently under construction. Two projects are currently out for bid, one sewer project and one dealing with material storage at the Lilac site. Solids Handling Facility PhII will have pricing for both dryer options early next week. Sartain informed the Commission that RWU can now approve projects containing less than 2000 feet of water and sewer and less than 100 living units. These projects no longer need to go through Health Department review since we now have an MOU with the State. This will save developers time since these plans do not have to be sent to the State for approval. Cityworks and GIS is on schedule and we are still submitting information to them to build the system.

Commissioner Farmer then recognized Todd Beaver for the RPCF reports. No permit issues, all operations within scope. Inspected several pre-treatment systems at our large industrial facilities. FOG inspections are going well. Security improvements have been made at the facility to insure that no one can enter the facility where structures were utilized for this. Fencing is now completed around the perimeter. Chris Lawson was selected as our new solids handling coordinator. I&I was up, we clearly have groundwater infiltration issues as the ground becomes saturated. Beginning interviews for a new maintenance supervisor. One other noteworthy event is that we currently have no construction projects underway. Since this is the case, Todd invited each of the Commissioners to tour the plant.

Commissioner Farmer then recognized Johnny Lunsford to present the Operations report. He gave a brief history of Roger's first water towers. He went over the numbers. We did have two sewer overflows. One of those was a private frozen sewer line. This was the first time that Johnny could remember ever seeing this happen. We had 26 water main breaks contributed to the extreme temperatures.

Commissioner Farmer then recognized Brian Sartain to present Resolution 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. This had been tabled at the previous meeting to clarify when this would take effect. After meeting with Risk Reduction, the decision was made to follow the International Existing Building Code with respect to "significant improvements". This would be new construction or improvements classified as a level 3 per IEBC. A level 3 improvement consists of a lot split, property line adjustment, new construction or improvements at a level 3 alteration or addition. Basically, if you are remodeling over 50% of the building, it would be classified as a "significant improvement". Commissioner Surly made a motion, Commissioner McClure seconded. All in favor, Resolution passed.

Commissioner Farmer then recognized Jennifer Lattin to present Resolution 23-02 Printing and Mailing Services. After issues with the prior selected bidder, Level One, it was determined that they were in breach of contract after several failures to deliver printing and mailing services. Level One has been notified of these breaches. Since DFI was our second lowest bidder in November, RWU would like to award the bid to DFI due to how recently this was bid and the fact that there were only two bidders anyway. Commissioner McClure made a motion, seconded by Commissioner Farmer. All in favor, Resolution passed.

With no further business Chairman Farmer adjourned the meeting.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwscmin22123

February 13, 2023

To: The Rogers Water and Sewer Commission

From: Jennifer Lattin, Controller

Re: January 2023 Financial Information

Water Department

- Billed revenue for the month of January 2023 is up 19.39% from January 2022.
- Water consumption is up 8.24% from January 2022.
- The Water Department reported a profit of $384,000 for January 2023. A profit of $119,000 was reported for January 2022.
    - For January 2023, expenses increased $4,000 and revenues increased $269,000, primarily due to an increase in billed revenue.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $379,000. This compares to year-to-date access and impact fee revenue of $547,000 in FY 22 and $622,000 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 January 2023 is up 15.46% from January 2022.
- Sewer consumption is up 12.59% from January 2022.
- The Sewer Department reported a profit of $441,000 for January 2023. A profit of $303,000 was reported for January 2022.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $608,000 and are ahead of budget by $107,000. This compares to year-to-date access and impact fee revenue of $1,002 in FY 22 and $1,299,000 in FY 21.
- Year to date profit is less than the prior year and ahead of budget.

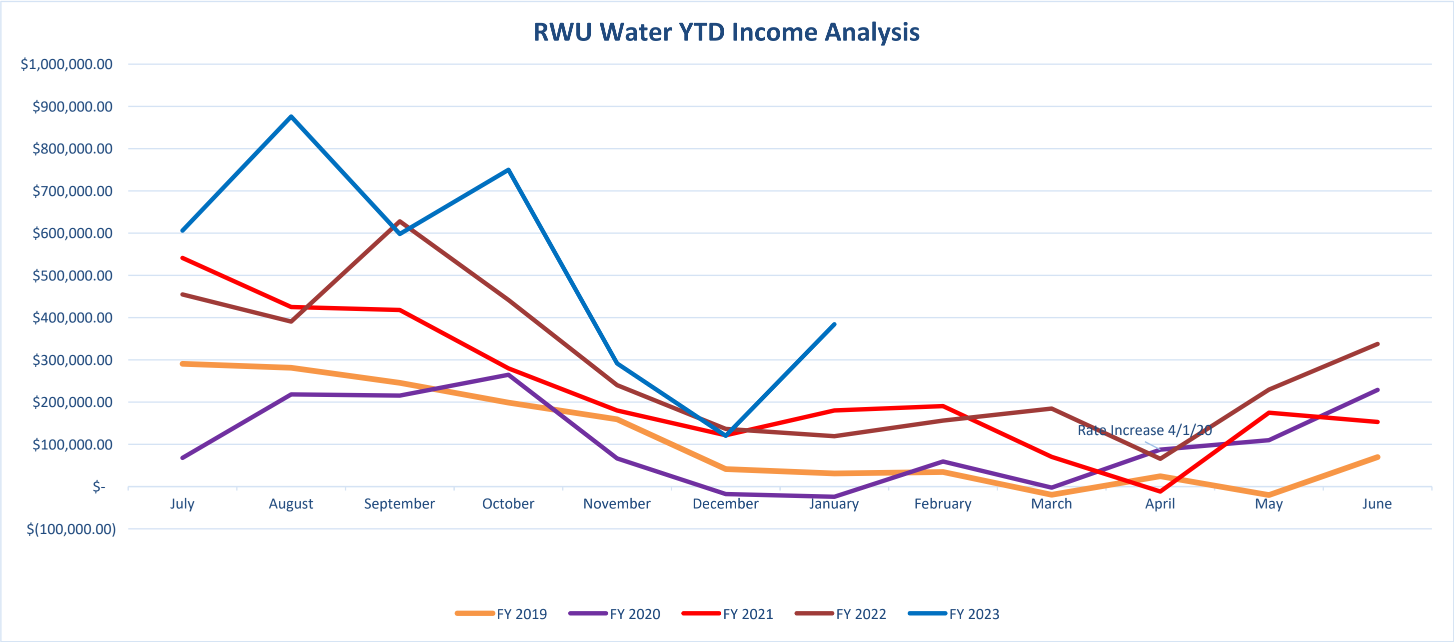
Other Financial Reporting Items

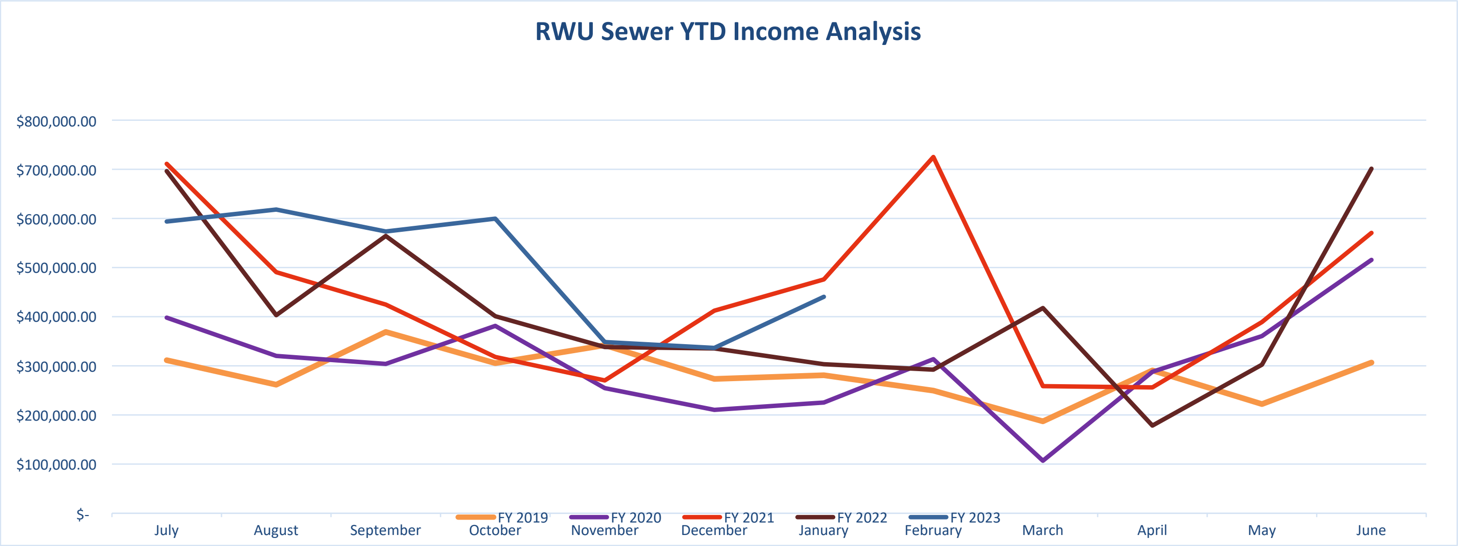
- Total restricted and unrestricted funds are $45.1 million for January 2023. This is an overall increase of $2.2 million from January 2022.
    - Water funds decreased by approximately $950,000 and Sewer funds increased by $3,150,000.
    - $7.3 million of the $45.1 million total funds are restricted 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	$ 876,035.33		
September	$ 245,594.35	$ 215,407.80	$ 418,050.13	$ 627,942.89	$ 598,001.67		
October	$ 198,756.49	$ 264,699.00	$ 279,870.37	$ 441,784.79	$ 749,926.53		
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	$ 120,180.03		
January	$ 31,081.88	$ (24,131.21)	$ 180,239.50	$ 119,263.06	$ 384,250.00		
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**	**$ 3,625,955.39**	$ 1,214,809.53	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	$ 3,625,955.39		
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	$ 3,625,955.39		
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	$ 618,119.21		
September	$ 368,965.92	$ 303,886.14	$ 424,686.61	$ 564,331.31	$ 573,458.83		
October	$ 305,380.22	$ 381,315.31	$ 318,029.39	$ 401,011.64	$ 599,571.85		
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	$ 335,393.38	$ 336,457.27		
January	$ 280,808.92	$ 225,259.50	$ 475,875.60	$ 303,246.65	$ 440,512.11		
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**	**$ 4,933,278.07**	**$ 3,510,187.11**	$ 468,572.91	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	$ 4,933,278.07	$ 3,510,187.11		
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	$ 5,360,111.31	$ 3,510,187.11		
Annual Budget	**$ 2,865,000.00**	**$ 2,470,000.00**	**$ 3,025,000.00**	**$ 3,960,000.00**	**$ 4,620,000.00**		


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


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

WATER CASH RECEIPTS
JANUARY 2023

CASH RECEIPTS	$1,253,367.10
ACCTS RECEIVABLE OTHER	$0.00
METER DEPOSITS	$6,597.72
SERVICE CHARGES	$9,758.41
FEES	$56,917.38
MISCELLANEOUS	$22,571.48
UNAPPLIED CREDITS	$68,587.51
TRASH	$417,703.37
DEPRECIATION	$59,074.98
TOTAL	$1,894,577.95

REVENUE BILLED JANUARY, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$638,442.10	27,339	119,249,494
RESIDENTIAL IRRIG	$35,980.19	4,820	803,101
COMMERCIAL	$327,981.90	3,020	67,037,500
INDUSTRIAL	$115,255.93	44	33,525,600
HYDRANTS	$1,210.00		
FIRE LINES	$10,700.00	35,223	220,615,695
PENALTY	$1,160.00		
SERVICE CHARGE	$8,061.40		
TOTAL	$1,138,791.52		

REVENUE BILLED JANUARY, 2022			
RESIDENTIAL	$531,705.95	26,860	109,889,900
RESIDENTIAL IRRIG	$31,454.40	4,659	777,300
COMMERCIAL	$262,513.46	3,068	58,744,000
INDUSTRIAL	$102,892.81	46	33,658,700
HYDRANTS	$1,195.00		
FIRE LINES	$10,260.00	34,633	203,069,900
PENALTY	$8,680.26		
SERVICE CHARGE	$5,141.77		
TOTAL	$953,843.65		

INCREASE (DECREASE)	$184,947.87	590	17,545,795
CHANGE FROM 2022	19.39%	1.70%	8.64%

PURCHASE FROM BEAVER WATER DISTRICT		
JANUARY, 2023	$ 358,758.50	245,725,000
JANUARY, 2022	$ 371,722.53	263,633,000

SEWER CASH RECEIPTS
JANUARY 2023

CASH RECEIPTS	$1,298,007.41
FEES	$67,896.41
MISCELLANEOUS	$19,448.81
ACCOUNTS RECEIVABLE OTHER	$0.00
DEPRECIATION	$57,723.02
	$1,443,075.65

O&M	$1,385,352.63
DEPRECIATION	$57,723.02
	$1,443,075.65

REVENUE BILLED JANUARY, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$877,052.93	23,321	102,686,794
COMMERCIAL	$307,299.22	2,049	52,433,800
INDUSTRIAL	$167,838.13	35	32,873,300
PENALTY/SURCHARGES	$4,103.02		
OTHER CHARGES		25,405	187,993,894
TOTAL	$1,356,293.30		
REVENUE BILLED JANUARY, 2022			
RESIDENTIAL	$759,166.95	22,888	90,359,400
COMMERCIAL	$239,488.24	1,993	43,805,900
INDUSTRIAL	$157,398.38	32	32,809,100
PENALTY/SURCHARGES	$18,584.58		
OTHER CHARGES	$0.00	24,913	166,974,400
TOTAL	$1,174,638.15		
INCREASE (DECREASE)	$181,655.15	492	21,019,494
CHANGE FROM 2022	15.46%	1.97%	12.59%

Rogers Water Utilities, AR

Balance Sheet
Account Summary
As Of 01/31/2023

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	6,224,790.52	6,205,001.79	19,788.73
020 - INVESTMENTS	15,237,854.61	14,538,336.19	699,518.42
030 - ACCOUNTS RECEIVABLE	2,495,895.52	1,979,515.05	516,380.47
035 - DUE FROM OTHER FUNDS	10,855,823.69	0.00	10,855,823.69
040 - OTHER CURRENT ASSETS	129,424.76	104,967.89	24,456.87
050 - RESTRICTED FUNDS	627,315.88	634,886.94	-7,571.06
060 - INVENTORY	863,778.78	451,911.33	411,867.45
080 - PROPERTY PLANT & EQUIPMENT	99,850,761.37	94,069,286.10	5,781,475.27
081 - INTANGIBLE ASSETS	266,865.00	103,565.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	322,491.27	556,560.06	-234,068.79
Total ** ASSETS & DEFERRED OUTFLOWS:**	**136,875,001.40**	**118,644,030.35**	**18,230,971.05**
Total Assets:	**136,875,001.40**	**118,644,030.35**	**18,230,971.05**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	1,733,901.32	2,086,070.28	352,168.96
120 - ACCRUED LIABILITIES	17,854,933.50	18,543,927.29	688,993.79
130 - OTHER LIABILITIES	1,440,960.00	1,386,329.00	-54,631.00
135 - DUE TO OTHER FUNDS	10,968,854.99	0.00	-10,968,854.99
140 - DEFERRED INFLOWS/PENSION LIABILITIES	1,521,676.42	2,016,365.42	494,689.00
Total ** LIABILITIES & DEFERRED INFLOWS **:	**33,520,326.23**	**24,032,691.99**	**-9,487,634.24**
Total Liability:	**33,520,326.23**	**24,032,691.99**	**-9,487,634.24**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	99,728,719.78	92,200,192.50	7,528,527.28
Total ** EQUITY **:	**99,728,719.78**	**92,200,192.50**	**7,528,527.28**
Total Beginning Equity:	**99,728,719.78**	**92,200,192.50**	**7,528,527.28**
Total Revenue	11,523,485.75	9,864,668.64	1,658,817.11
Total Expense	7,897,530.36	7,453,522.78	-444,007.58
Revenues Over/(Under) Expenses	**3,625,955.39**	**2,411,145.86**	**1,214,809.53**
Total Equity and Current Surplus (Deficit):	**103,354,675.17**	**94,611,338.36**	**8,743,336.81**
Total Liabilities, Equity and Current Surplus (Deficit):	**136,875,001.40**	**118,644,030.35**	**18,230,971.05**

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	6,257,908.53	5,197,935.67	1,059,972.86
020 - INVESTMENTS	18,118,035.95	16,039,250.56	2,078,785.39
030 - ACCOUNTS RECEIVABLE	2,258,889.95	1,693,666.16	565,223.79
035 - DUE FROM OTHER FUNDS	10,968,854.99	0.00	10,968,854.99
040 - OTHER CURRENT ASSETS	171,018.41	137,198.35	33,820.06
060 - INVENTORY	174,957.34	75,252.34	99,705.00
070 - RESTRICTED FUNDS	318,652.54	302,577.98	16,074.56
080 - PROPERTY PLANT & EQUIPMENT	122,410,095.73	118,417,034.11	3,993,061.62
081 - INTANGIBLE ASSETS	266,865.00	103,565.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	487,936.96	863,876.37	-375,939.41
Total ** ASSETS & DEFERRED OUTFLOWS:**	**161,433,215.40**	**142,830,356.54**	**18,602,858.86**
Total Assets:	**161,433,215.40**	**142,830,356.54**	**18,602,858.86**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	215,499.62	-269,872.74	-485,372.36
120 - ACCRUED LIABILITIES	8,617,328.19	9,770,103.64	1,152,775.45
130 - OTHER LIABILITIES	91,154.30	173,715.00	82,560.70
135 - DUE TO OTHER FUNDS	10,855,823.69	0.00	-10,855,823.69
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,419,176.88	3,221,949.53	802,772.65
Total ** LIABILITIES & DEFERRED INFLOWS **:	**22,198,982.68**	**12,895,895.43**	**-9,303,087.25**
Total Liability:	**22,198,982.68**	**12,895,895.43**	**-9,303,087.25**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	135,724,045.61	126,892,857.33	8,831,188.28
Total ** EQUITY **:	**135,724,045.61**	**126,892,857.33**	**8,831,188.28**
Total Beginning Equity:	**135,724,045.61**	**126,892,857.33**	**8,831,188.28**
Total Revenue	10,771,461.07	9,883,688.54	887,772.53
Total Expense	7,261,273.96	6,842,074.34	-419,199.62
Revenues Over/(Under) Expenses	**3,510,187.11**	**3,041,614.20**	**468,572.91**
Total Equity and Current Surplus (Deficit):	**139,234,232.72**	**129,934,471.53**	**9,299,761.19**
Total Liabilities, Equity and Current Surplus (Deficit):	**161,433,215.40**	**142,830,366.96**	**18,602,848.44**

Balance Sheet
Account Summary
As Of 01/31/2023

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	282,839.74	223,153.63	59,686.11
1-0100.11	CHECKING-FNBANK OF ROGERS	887,922.35	206,797.89	681,124.46
1-0111.05	SAVINGS-UTILITY MONEY FUND	1,841,184.82	1,591,103.96	250,080.86
1-0111.08	SAVINGS-DEPR MONEY FUND	408,562.26	598,662.60	-190,100.34
1-0111.09	SAVINGS-O & M MONEY FUND	2,122,768.21	2,666,532.42	-543,764.21
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	679,788.14	917,026.29	-237,238.15
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**6,224,790.52**	**6,205,001.79**	**19,788.73**
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	538,773.71	3,221.93
1-0215.16	INVESTMENT-DEPRECIATION	878,348.53	869,259.79	9,088.74
1-0215.17	INVESTMENT-O&M	1,072,134.12	1,070,000.00	2,134.12
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	1,101,414.47	1,929.30
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:	**15,237,854.61**	**14,538,336.19**	**699,518.42**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	2,131,241.88	1,417,883.28	713,358.60
1-0300.01	UNAPPLIED CREDITS	-225,661.41	0.00	-225,661.41
1-0300.05	ACCTS REC-OTHER	-19,184.95	77,631.77	-96,816.72
1-0300.15	ACCTS REC-UNBILLED REVENUE	740,000.00	615,000.00	125,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-130,500.00	-131,000.00	500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,495,895.52**	**1,979,515.05**	**516,380.47**
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	10,855,823.69	0.00	10,855,823.69
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**10,855,823.69**	**0.00**	**10,855,823.69**
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	22,935.44	3,239.37	19,696.07
1-0400.01	PREPAID PROFESSIONAL FEES	5,678.03	5,041.69	636.34
1-0400.05	PREPAID-WORKMANS COMP	27,133.98	32,347.65	-5,213.67
1-0400.10	PREPAID-INSURANCE	12,719.23	12,285.74	433.49
1-0400.15	PREPAID-MAINT CONTRACT	60,958.08	52,053.44	8,904.64
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**129,424.76**	**104,967.89**	**24,456.87**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	364,650.10	394,987.72	-30,337.62
1-0512.14	REGIONS BANK - DEBT - 2012	141,166.10	131,151.30	10,014.80
1-0516.14	REGIONS BANK - DEBT - 2016	121,499.68	108,747.92	12,751.76
	Total GLCategory 050 - RESTRICTED FUNDS:	**627,315.88**	**634,886.94**	**-7,571.06**
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	863,778.78	451,911.33	411,867.45
	Total GLCategory 060 - INVENTORY:	**863,778.78**	**451,911.33**	**411,867.45**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	619,262.50	488,864.04	130,398.46
1-0800.01	VEHICLES	623,991.09	651,471.48	-27,480.39
1-0800.02	SHOP EQUIPMENT & TOOLS	46,900.46	49,801.30	-2,900.84
1-0800.03	FIELD EQUIPMENT	855,660.20	829,864.79	25,795.41
1-0800.04	COMMUNICATION EQUIPMENT	32,945.06	32,401.94	543.12
1-0800.05	PUMPING EQUIPMENT	90,978.84	90,978.84	0.00
1-0800.08	WATER METERS	3,987,651.81	3,583,253.22	404,398.59
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	55,009,686.14	2,254,425.37
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	57,965,652.29	54,180,082.42	3,785,569.87
1-0800.25	CONSTRUCTION IN PROGRESS	4,665,378.30	4,096,389.91	568,988.39
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-407,135.25	-366,178.35	-40,956.90
1-0800.51	ACCM DEPR-VEHICLES	-484,808.05	-455,229.67	-29,578.38
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-46,971.40	-49,354.82	2,383.42
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-595,226.04	-566,908.00	-28,318.04
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-23,952.77	-21,527.17	-2,425.60
1-0800.55	ACCM DEPR-PUMPING EQUIP	-58,340.67	-50,354.27	-7,986.40
1-0800.58	ACCM DEPR-WATER METERS	-1,024,760.57	-877,522.05	-147,238.52
1-0800.59	ACCM DEPR-WATER SERVICE	-1,340,653.28	-1,321,907.83	-18,745.45
1-0800.60	ACCM DEPR-WATER TOWERS	-5,259,411.64	-5,000,951.01	-258,460.63
1-0800.61	ACCM DEPR-MAINLINE	-20,446,168.33	-19,384,348.12	-1,061,820.21
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,279,384.69	-1,216,879.69	-62,505.00
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-12,703,012.97	-11,584,422.37	-1,118,590.60
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**99,850,761.37**	**94,069,286.10**	**5,781,475.27**
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	-147,635.00	-52,735.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**266,865.00**	**103,565.00**	**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:**	**136,875,001.40**	**118,644,030.35**	**18,230,971.05**
	Total Assets:	**136,875,001.40**	**118,644,030.35**	**18,230,971.05**
Liability				
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
1-1100.00	ACCOUNTS PAYABLE-TRADE	1,020,450.66	644,913.16	-375,537.50
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLUTI	622,712.73	873,308.67	250,595.94
1-1100.04	ACCOUNTS PAYABLE-SEWER	0.00	501,741.23	501,741.23
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	15,000.00	15,000.00	0.00
1-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	0.00	485.00	485.00
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	4,927.67	0.00	-4,927.67
1-1100.51	SALES/USE TAX PAYABLE	71,268.10	53,421.18	-17,846.92
1-1109.01	MISC PAYROLL DEDUCTIONS	-351.72	20.99	372.71
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-106.12	-57.08	49.04
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**1,733,901.32**	**2,086,070.28**	**352,168.96**
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	87,719.94	70,770.96	-16,948.98
1-1200.65	ACCRUED VAC/SICK LEAVE	316,126.83	299,026.13	-17,100.70
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	170,995.60	40,000.00	-130,995.60
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	30,846.05	66,300.00	35,453.95
1-1258.12	2012 BOND PREMIUM	16,143.01	18,534.73	2,391.72
1-1258.16	2016 BOND PREMIUM	367,262.75	394,980.71	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-326,891.75	-375,320.39	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-96,235.39	-103,498.51	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-11,033.54	-11,866.34	-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:	**17,854,933.50**	**18,543,927.29**	**688,993.79**
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,341,335.00	1,311,834.00	-29,501.00
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	70,650.00	74,495.00	3,845.00
1-1300.02	ARO DEPOSITS	28,975.00	0.00	-28,975.00
	Total GLCategory 130 - OTHER LIABILITIES:	**1,440,960.00**	**1,386,329.00**	**-54,631.00**
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	10,968,854.99	0.00	-10,968,854.99
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**10,968,854.99**	**0.00**	**-10,968,854.99**
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 **:	**33,520,326.23**	**24,032,691.99**	**-9,487,634.24**
	Total Liability:	**33,520,326.23**	**24,032,691.99**	**-9,487,634.24**

Equity

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	64,796,328.83	60,913,416.10	3,882,912.73
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:	**99,728,719.78**	**92,200,192.50**	**7,528,527.28**
	Total ** EQUITY **:	**99,728,719.78**	**92,200,192.50**	**7,528,527.28**
	Total Beginning Equity:	**99,728,719.78**	**92,200,192.50**	**7,528,527.28**
Total Revenue		11,523,485.75	9,864,668.64	1,658,817.11
Total Expense		7,897,530.36	7,453,522.78	-444,007.58
Revenues Over/(Under) Expenses		**3,625,955.39**	**2,411,145.86**	**1,214,809.53**
	Total Equity and Current Surplus (Deficit):	**103,354,675.17**	**94,611,338.36**	**8,743,336.81**
	Total Liabilities, Equity and Current Surplus (Deficit):	**136,875,001.40**	**118,644,030.35**	**18,230,971.05**

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	715,373.22	533,747.66	181,625.56
2-0111.09	SAVINGS-O & M MONEY FUND	4,386,400.99	3,012,289.54	1,374,111.45
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	1,155,984.32	1,651,748.47	-495,764.15
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**6,257,908.53**	**5,197,935.67**	**1,059,972.86**
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	1,072,134.10	1,070,000.00	2,134.10
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	1,501,928.81	2,630.85
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	900,991.89	97,156.39
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:	**18,118,035.95**	**16,039,250.56**	**2,078,785.39**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,619,145.00	1,194,693.68	424,451.32
2-0300.05	ACCTS REC-OTHER	46,744.95	7,472.48	39,272.47
2-0300.15	ACCTS REC-UNBILLED REVENUE	745,000.00	650,000.00	95,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-152,000.00	-158,500.00	6,500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,258,889.95**	**1,693,666.16**	**565,223.79**
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	10,968,854.99	0.00	10,968,854.99
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**10,968,854.99**	**0.00**	**10,968,854.99**
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	26,935.45	3,420.96	23,514.49
2-0400.01	PREPAID PROFESSIONAL FEES	5,678.03	5,041.69	636.34
2-0400.05	PREPAID-WORKMANS COMP	37,923.66	43,547.76	-5,624.10
2-0400.10	PREPAID-INSURANCE	20,532.30	17,713.29	2,819.01
2-0400.15	PREPAID-MAINT CONTRACT	79,948.97	67,474.65	12,474.32
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**171,018.41**	**137,198.35**	**33,820.06**
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	174,957.34	75,252.34	99,705.00
	Total GLCategory 060 - INVENTORY:	**174,957.34**	**75,252.34**	**99,705.00**
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	318,652.54	302,577.98	16,074.56
	Total GLCategory 070 - RESTRICTED FUNDS:	**318,652.54**	**302,577.98**	**16,074.56**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	608,697.79	487,396.80	121,300.99
2-0800.01	VEHICLES	1,690,756.16	1,400,240.70	290,515.46
2-0800.02	SHOP EQUIPMENT & TOOLS	53,354.26	57,905.34	-4,551.08
2-0800.03	FIELD EQUIPMENT	1,598,040.05	1,373,109.21	224,930.84

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.04	COMMUNICATION EQUIPMENT	60,051.45	59,508.33	543.12
2-0800.08	WATER METERS	3,964,552.35	3,541,062.43	423,489.92
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	45,359,354.69	421,650.35
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,084,338.29	65,578,631.82	5,505,706.47
2-0800.19	SEWER REHAB.	6,359,004.95	6,331,479.71	27,525.24
2-0800.20	CONTRIBUTED SEWER SYSTEM	50,921,676.17	47,460,126.31	3,461,549.86
2-0800.25	CONSTRUCTION IN PROGRESS	4,497,368.60	6,339,706.45	-1,842,337.85
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-440,942.04	-410,639.06	-30,302.98
2-0800.51	ACCM DEPR-VEHICLES	-1,201,562.17	-1,108,112.36	-93,449.81
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-50,970.69	-53,571.88	2,601.19
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,068,853.81	-1,032,282.24	-36,571.57
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-55,121.51	-52,743.53	-2,377.98
2-0800.58	ACCM DEPR-WATER METERS	-1,012,748.09	-855,942.37	-156,805.72
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,381,238.76	-1,299,367.35	-81,871.41
2-0800.66	ACCM DEPR-SEWER SYSTEM	-19,545,513.90	-18,765,629.62	-779,884.28
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-10,812.36	-372.84
2-0800.70	ACCM DEPR-POLL. CONTROL	-30,366,611.36	-27,985,552.37	-2,381,058.99
2-0800.71	ACCM DEPR-SEWER REHAB	-1,284,881.18	-1,159,118.29	-125,762.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEM	-11,722,434.94	-10,766,541.67	-955,893.27
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**122,410,095.73**	**118,417,034.11**	**3,993,061.62**
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	-147,635.00	-52,735.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**266,865.00**	**103,565.00**	**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:**	**161,433,215.40**	**142,830,356.54**	**18,602,858.86**
	Total Assets:	**161,433,215.40**	**142,830,356.54**	**18,602,858.86**

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	211,390.87	234,186.45	22,795.58
2-1100.05	ACCOUNT PAYABLE-WATER	0.00	-501,741.23	-501,741.23
2-1100.20	FEDERAL INC TAX WITHHELD	-584.97	-584.97	0.00
2-1100.21	FICA W/HELD	-1,401.44	-1,402.58	-1.14
2-1100.30	STATE INC TAX WITHHELD	7,207.11	0.00	-7,207.11
2-1107.01	GARNISHMENTS	0.00	-203.00	-203.00
2-1109.01	MISC PAYROLL DEDUCTIONS	-828.96	67.33	896.29
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-282.99	-194.74	88.25
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**215,499.62**	**-269,872.74**	**-485,372.36**
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	134,436.12	106,131.59	-28,304.53
2-1200.65	ACCRUED VAC/SICK LEAVE	403,356.80	357,347.52	-46,009.28
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	170,995.65	40,000.00	-130,995.65
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	30,846.05	66,300.00	35,453.95
2-1258.16	2016 BOND PREMIUM	691,218.06	801,812.94	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	241,338.52	279,952.84	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-9,863.01	-11,441.25	-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:	**8,617,328.19**	**9,770,103.64**	**1,152,775.45**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	0.00	-189.30
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	85,190.00	173,715.00	88,525.00
2-1300.02	ARO DEPOSITS	5,775.00	0.00	-5,775.00
	Total GLCategory 130 - OTHER LIABILITIES:	**91,154.30**	**173,715.00**	**82,560.70**
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	10,855,823.69	0.00	-10,855,823.69
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**10,855,823.69**	**0.00**	**-10,855,823.69**
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 **:	**22,198,982.68**	**12,895,895.43**	**-9,303,087.25**
	Total Liability:	**22,198,982.68**	**12,895,895.43**	**-9,303,087.25**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	57,911,123.12	54,440,035.73	3,471,087.39
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:	**135,724,045.61**	**126,892,857.33**	**8,831,188.28**
	Total ** EQUITY **:	**135,724,045.61**	**126,892,857.33**	**8,831,188.28**
	Total Beginning Equity:	**135,724,045.61**	**126,892,857.33**	**8,831,188.28**
Total Revenue		10,771,461.07	9,883,688.54	887,772.53
Total Expense		7,261,273.96	6,842,074.34	-419,199.62
Revenues Over/(Under) Expenses		**3,510,187.11**	**3,041,614.20**	**468,572.91**
	Total Equity and Current Surplus (Deficit):	**139,234,232.72**	**129,934,471.53**	**9,299,761.19**
	Total Liabilities, Equity and Current Surplus (Deficit):	**161,433,215.40**	**142,830,366.96**	**18,602,848.44**

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 01/31/2023

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. 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	761,027.82	552,268.86	208,758.96	37.80%	6,433,059.53	5,161,206.02	1,271,853.51	24.64%
1-4450.00	COMMERCIAL WATER	325,171.54	261,197.10	63,974.44	24.49%	3,077,735.44	2,459,976.14	617,759.30	25.11%
1-4460.00	INDUSTRIAL WATER	116,018.15	103,357.36	12,660.79	12.25%	1,019,937.66	891,025.08	128,912.58	14.47%
1-4470.00	HYDRANTS	1,210.00	1,195.00	15.00	1.26%	8,445.00	8,335.00	110.00	1.32%
1-4470.01	FIRE LINES	10,700.00	10,260.00	440.00	4.29%	74,490.67	71,500.00	2,990.67	4.18%
1-4470.02	LABOR SALES	0.00	4,428.36	-4,428.36	-100.00%	7,762.80	50,149.68	-42,386.88	-84.52%
1-4470.03	AR DEPT OF HEALTH FEE	11,852.80	11,661.60	191.20	1.64%	82,632.46	81,470.80	1,161.66	1.43%
1-4470.04	LARGE TAP FEES	0.00	0.00	0.00	0.00%	7,150.00	11,675.00	-4,525.00	-38.76%
1-4470.05	MACHINE TIME SALES	25.00	1,559.74	-1,534.74	-98.40%	6,093.09	14,030.30	-7,937.21	-56.57%
1-4470.06	HYDRANT METER RENTALS	0.00	5,642.00	-5,642.00	-100.00%	10,339.00	33,915.00	-23,576.00	-69.51%
1-4470.07	MISC. WATER SALES	0.00	-3,717.99	3,717.99	100.00%	20,656.65	31,135.95	-10,479.30	-33.66%
1-4471.00	SERVICE CHG. INCOME	8,061.40	41,786.50	-33,725.10	-80.71%	113,784.97	291,658.16	-177,873.19	-60.99%
1-4471.05	PENALTY	1,160.00	8,680.26	-7,520.26	-86.64%	33,529.96	66,568.64	-33,038.68	-49.63%
1-4472.00	INTEREST INCOME-INVESTMNTS	24,737.81	3,008.82	21,728.99	722.18%	111,521.72	21,083.48	90,438.24	428.95%
1-4472.01	INTEREST INCOME-BANK ACCTS	7,741.28	874.40	6,866.88	785.32%	31,014.11	6,352.78	24,661.33	388.20%
1-4472.98	INTEREST INCOME-BOND FUNDS	624.95	4.04	620.91	15,369.06%	6,934.49	82.21	6,852.28	8,335.09%
1-4474.00	SALE OF ASSETS	11,732.00	0.00	11,732.00	0.00%	11,732.00	0.00	11,732.00	0.00%
1-4475.00	RENT INCOME	1,195.00	3,417.33	-2,222.33	-65.03%	8,369.00	23,921.35	-15,552.35	-65.01%
1-4476.00	NEW CUSTOMER FEES	4,075.00	5,095.00	-1,020.00	-20.02%	36,700.00	43,390.00	-6,690.00	-15.42%
1-4476.10	ACCESS FEES	42,600.00	8,700.00	33,900.00	389.66%	126,900.00	191,100.00	-64,200.00	-33.59%
1-4476.20	IMPACT FEES	24,000.00	60,700.00	-36,700.00	-60.46%	252,100.00	355,500.00	-103,400.00	-29.09%
1-4482.00	INLAND BILLING REVENUE	5,478.25	5,410.00	68.25	1.26%	36,231.75	37,793.75	-1,562.00	-4.13%
1-4485.00	MISCELLANEOUS INCOME	1,617.65	4,276.00	-2,658.35	-62.17%	6,365.45	12,799.30	-6,433.85	-50.27%
	Revenue Total:	**1,359,028.65**	**1,089,804.38**	**269,224.27**	**24.70%**	**11,523,485.75**	**9,864,668.64**	**1,658,817.11**	**16.82%**
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	0.00	54.64	54.64	100.00%	1,096.85	884.05	-212.80	-24.07%
1-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	76.65	65.70	85.71%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	226.84	34.50	-192.34	-557.51%	1,077.01	94.50	-982.51	-1,039.69%
1-555-5302	JANITORIAL EXPENSE	1,654.15	2,019.43	365.28	18.09%	12,055.48	9,580.58	-2,474.90	-25.83%
1-555-5305	MISCELLANEOUS	10,972.28	10,165.58	-806.70	-7.94%	82,628.08	30,368.01	-52,260.07	-172.09%
1-555-5350	UTILITIES	3,535.48	3,393.28	-142.20	-4.19%	19,547.61	15,421.02	-4,126.59	-26.76%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,545.60	-184.80	-1.60%	82,112.80	80,819.20	-1,293.60	-1.60%
1-555-5500	WATER PURCHASES	358,758.50	371,722.53	12,964.03	3.49%	3,481,784.28	3,267,144.51	-214,639.77	-6.57%

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5580	EQUIP. MAINT. FEES	289.00	98.55	-190.45	-193.25%	2,567.76	1,889.85	-677.91	-35.87%
1-555-5581	SOFTWARE MAINTENANCE FEES	7,739.11	9,887.36	2,148.25	21.73%	80,207.71	64,283.68	-15,924.03	-24.77%
1-555-5600	INSURANCE	1,636.56	1,441.33	-195.23	-13.55%	11,713.94	9,290.24	-2,423.70	-26.09%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	7,821.97	7,578.59	-243.38	-3.21%
1-555-5651	ATTORNEY RETAINER FEES	5,780.00	1,496.00	-4,284.00	-286.36%	18,220.00	19,001.48	781.48	4.11%
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%	237,317.16	245,983.88	8,666.72	3.52%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-16,168.81	-16,168.81	0.00	0.00%
1-555-5703	2012 BOND INTEREST	15,731.25	16,748.44	1,017.19	6.07%	114,187.50	121,030.75	6,843.25	5.65%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	28,250.04	28,250.04	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,395.17	-1,395.17	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	4,236.82	4,236.82	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	485.80	485.80	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	245,500.00	3,019.99	1.23%	1,697,360.07	1,718,500.00	21,139.93	1.23%
1-555-5801	AMORIZATION OF SOFTWARE HOSTING…	2,500.00	2,500.00	0.00	0.00%	17,500.00	17,500.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN…	1,105.00	1,105.00	0.00	0.00%	7,735.00	7,735.00	0.00	0.00%
1-555-5850	BAD DEBTS	2,397.40	2,731.88	334.48	12.24%	17,788.06	21,505.35	3,717.29	17.29%
	Department 555 - GENERAL EXPENSES Total:	**703,051.46**	**718,109.96**	**15,058.50**	**2.10%**	**5,912,140.91**	**5,658,096.02**	**-254,044.89**	**-4.49%**
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	30,877.12	22,601.39	-8,275.73	-36.62%	209,977.90	202,832.93	-7,144.97	-3.52%
1-560-5101	CONTRACT SALARY	0.00	811.80	811.80	100.00%	0.00	2,306.87	2,306.87	100.00%
1-560-5102	CAPITALIZED COSTS	-17,310.00	-16,240.00	1,070.00	6.59%	-133,083.75	-99,023.75	34,060.00	34.40%
1-560-5104	PERS-ENGINEERING	4,165.56	3,231.78	-933.78	-28.89%	31,056.13	26,956.39	-4,099.74	-15.21%
1-560-5105	HEALTH INSURANCE	5,606.54	4,086.77	-1,519.77	-37.19%	33,496.11	32,568.33	-927.78	-2.85%
1-560-5106	LIFE INSURANCE	137.77	93.04	-44.73	-48.08%	819.46	763.54	-55.92	-7.32%
1-560-5107	DISABILITY INSURANCE	38.08	27.79	-10.29	-37.03%	243.67	230.23	-13.44	-5.84%
1-560-5111	FICA	1,978.02	1,552.12	-425.90	-27.44%	14,951.73	14,709.95	-241.78	-1.64%
1-560-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	1,975.32	108.10	-1,867.22	-1,727.31%
1-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	225.00	137.50	-87.50	-63.64%
1-560-5305	MISCELLANEOUS	75.00	0.00	-75.00	0.00%	75.00	150.00	75.00	50.00%
1-560-5306	SUPPLIES	0.00	0.00	0.00	0.00%	2,960.09	1,512.49	-1,447.60	-95.71%
1-560-5307	OUTSIDE SERVICES	1,442.32	379.20	-1,063.12	-280.36%	7,206.41	3,419.87	-3,786.54	-110.72%
1-560-5308	ASSOCIATION DUES & EXPENSE	52.00	0.00	-52.00	0.00%	477.50	1,196.00	718.50	60.08%
1-560-5551	VEHICLE EXPENSE	268.38	391.82	123.44	31.50%	2,193.62	3,093.57	899.95	29.09%
1-560-5581	SOFTWARE MAINTENANCE	1,359.78	723.63	-636.15	-87.91%	5,682.14	5,102.64	-579.50	-11.36%
1-560-5601	WORKMANS COMPENSATION	602.81	533.86	-68.95	-12.92%	3,805.97	4,163.20	357.23	8.58%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	27.89	19.95	-7.94	-39.80%	194.47	149.75	-44.72	-29.86%
1-560-5603	INSURANCE-VEHICLES	44.77	34.23	-10.54	-30.79%	313.39	239.61	-73.78	-30.79%
1-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	15,166.62	15,120.00	-46.62	-0.31%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-13,400.00	-38,400.00	-25,000.00	-65.10%
	Department 560 - ENGINEERING Total:	**27,332.70**	**16,207.38**	**-11,125.32**	**-68.64%**	**184,336.78**	**177,337.22**	**-6,999.56**	**-3.95%**

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. 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	75,064.82	55,653.03	-19,411.79	-34.88%	496,277.94	379,013.12	-117,264.82	-30.94%
1-565-5102	CAPITALIZED COSTS	-17.50	-525.00	-507.50	-96.67%	-1,102.50	-6,330.00	-5,227.50	-82.58%
1-565-5104	PERS-FIELD	10,788.39	7,983.85	-2,804.54	-35.13%	73,370.34	55,534.02	-17,836.32	-32.12%
1-565-5105	HEALTH INSURANCE	12,172.18	12,260.34	88.16	0.72%	76,589.06	80,708.11	4,119.05	5.10%
1-565-5106	LIFE INSURANCE	314.91	297.71	-17.20	-5.78%	2,201.60	1,750.41	-451.19	-25.78%
1-565-5107	DISABILITY INSURANCE	101.55	88.94	-12.61	-14.18%	700.74	544.75	-155.99	-28.64%
1-565-5110	UNIFORMS	5,461.75	859.25	-4,602.50	-535.64%	7,754.04	6,097.57	-1,656.47	-27.17%
1-565-5111	FICA	5,199.74	3,770.28	-1,429.46	-37.91%	35,593.93	26,575.54	-9,018.39	-33.93%
1-565-5251	TRAVEL AND TRAINING	2,005.16	909.55	-1,095.61	-120.46%	5,212.85	4,757.68	-455.17	-9.57%
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	1,123.46	1,123.46	100.00%	1,234.75	4,373.09	3,138.34	71.76%
1-565-5305	MISCELLANEOUS	12.04	10.69	-1.35	-12.63%	87.32	279.43	192.11	68.75%
1-565-5306	OFFICE SUPPLIES	545.17	173.49	-371.68	-214.24%	2,049.31	3,094.69	1,045.38	33.78%
1-565-5307	OUTSIDE SERVICES	1,457.12	357.36	-1,099.76	-307.75%	6,344.50	4,583.18	-1,761.32	-38.43%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	149.00	149.00	100.00%	602.00	732.15	130.15	17.78%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	600.93	600.93	100.00%	7,601.62	600.93	-7,000.69	-1,164.98%
1-565-5350	UTILITIES	9,618.22	5,554.37	-4,063.85	-73.16%	56,456.64	30,085.84	-26,370.80	-87.65%
1-565-5551	VEHICLE MAINT.	7,848.58	5,760.89	-2,087.69	-36.24%	32,408.59	19,569.76	-12,838.83	-65.61%
1-565-5552	FIELD REPAIR AND MAINT.	19,104.04	21,336.54	2,232.50	10.46%	225,115.91	204,571.29	-20,544.62	-10.04%
1-565-5555	SCADA HAND TOOLS	0.00	0.00	0.00	0.00%	87.29	247.44	160.15	64.72%
1-565-5557	EQUIPMENT MAINT.	0.00	3,346.34	3,346.34	100.00%	7,900.16	4,580.78	-3,319.38	-72.46%
1-565-5558	SUPPLIES, HAND TOOLS	1,555.78	5,145.14	3,589.36	69.76%	27,674.37	22,496.34	-5,178.03	-23.02%
1-565-5559	GAS AND OIL	3,763.31	2,911.49	-851.82	-29.26%	32,452.59	24,278.07	-8,174.52	-33.67%
1-565-5560	GENERATOR MAINTENANCE	60.85	72.79	11.94	16.40%	4,494.91	1,933.97	-2,560.94	-132.42%
1-565-5561	BUILDING MAINT.	379.12	399.29	20.17	5.05%	10,161.66	4,372.62	-5,789.04	-132.39%
1-565-5563	WATER TOWER MAINT	0.00	2,008.79	2,008.79	100.00%	7,720.39	11,329.68	3,609.29	31.86%
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	1,819.71	2,220.45	400.74	18.05%	15,915.88	13,765.65	-2,150.23	-15.62%
1-565-5602	INS.-VEHICLES & BLDGS.	1,742.20	1,270.03	-472.17	-37.18%	12,208.40	9,126.75	-3,081.65	-33.77%
1-565-5800	DEPRECIATION	9,166.66	8,330.00	-836.66	-10.04%	64,166.62	58,310.00	-5,856.62	-10.04%
	Department 565 - FIELD Total:	**168,163.80**	**142,069.00**	**-26,094.80**	**-18.37%**	**1,211,478.45**	**966,982.86**	**-244,495.59**	**-25.28%**
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	57,346.66	47,874.42	-9,472.24	-19.79%	376,761.49	345,946.98	-30,814.51	-8.91%
1-570-5104	PERS-OFFICE	7,748.73	6,792.81	-955.92	-14.07%	55,146.68	50,116.12	-5,030.56	-10.04%
1-570-5105	HEALTH INSURANCE	7,500.06	6,563.04	-937.02	-14.28%	44,831.34	45,472.86	641.52	1.41%
1-570-5106	LIFE INSURANCE	157.45	148.86	-8.59	-5.77%	1,063.59	1,154.59	91.00	7.88%
1-570-5107	DISABILITY INSURANCE	50.77	44.47	-6.30	-14.17%	332.45	330.99	-1.46	-0.44%
1-570-5110	UNIFORMS	-4,254.63	0.00	4,254.63	0.00%	0.00	0.00	0.00	0.00%
1-570-5111	FICA	3,683.99	3,214.77	-469.22	-14.60%	26,720.84	24,120.06	-2,600.78	-10.78%
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	1,442.33	0.00	-1,442.33	0.00%	2,509.83	536.16	-1,973.67	-368.11%

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5305	MISCELLANEOUS	983.55	71.96	-911.59	-1,266.80%	7,199.86	348.17	-6,851.69	-1,967.92%
1-570-5306	OFFICE SUPPLIES	943.55	153.05	-790.50	-516.50%	5,456.85	9,710.40	4,253.55	43.80%
1-570-5307	OUTSIDE SERVICES	52.04	376.57	324.53	86.18%	1,620.81	1,326.76	-294.05	-22.16%
1-570-5308	ASSOC. DUES & EXPENSES	107.15	199.65	92.50	46.33%	400.19	468.15	67.96	14.52%
1-570-5309	POSTAGE/MAILING	-1,748.14	13,981.18	15,729.32	112.50%	70,318.31	77,165.48	6,847.17	8.87%
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	51.44	142.78	91.34	63.97%	2,731.99	1,936.63	-795.36	-41.07%
1-570-5312	ARKANSAS ONE CALL	624.28	592.67	-31.61	-5.33%	4,354.73	5,298.54	943.81	17.81%
1-570-5313	CASH LONG/SHORT	2.11	34.00	31.89	93.79%	257.53	-41.96	-299.49	-713.75%
1-570-5320	COMPUTER EXPENSE	870.14	550.50	-319.64	-58.06%	4,550.78	3,499.88	-1,050.90	-30.03%
1-570-5601	WORKMANS COMPENSATION	44.21	57.49	13.28	23.10%	389.03	401.23	12.20	3.04%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-15,625.00	-4,625.00	11,000.00	237.84%
	Department 570 - OFFICE Total:	**76,230.69**	**81,423.22**	**5,192.53**	**6.38%**	**589,574.22**	**563,725.82**	**-25,848.40**	**-4.59%**
Department: 580 - METER READING									
1-580-5100	SALARIES	0.00	8,482.75	8,482.75	100.00%	0.00	59,408.54	59,408.54	100.00%
1-580-5104	PERS-METER READING	0.00	1,225.95	1,225.95	100.00%	0.00	8,676.33	8,676.33	100.00%
1-580-5105	HEALTH INSURANCE	0.00	1,634.71	1,634.71	100.00%	0.00	12,848.96	12,848.96	100.00%
1-580-5106	LIFE INSURANCE	0.00	37.21	37.21	100.00%	0.00	260.72	260.72	100.00%
1-580-5107	DISABILITY INSURANCE	0.00	11.12	11.12	100.00%	0.00	78.59	78.59	100.00%
1-580-5110	UNIFORMS	0.00	155.20	155.20	100.00%	0.00	896.77	896.77	100.00%
1-580-5111	FICA	0.00	604.15	604.15	100.00%	0.00	4,320.58	4,320.58	100.00%
1-580-5570	MAINTENANCE AND FUEL	0.00	479.67	479.67	100.00%	0.00	6,437.56	6,437.56	100.00%
1-580-5571	METER HAND TOOLS	0.00	51.43	51.43	100.00%	0.00	139.66	139.66	100.00%
1-580-5601	WORKMANS COMPENSATION	0.00	128.90	128.90	100.00%	0.00	868.46	868.46	100.00%
1-580-5603	INSURANCE-VEHICLES	0.00	15.67	15.67	100.00%	0.00	109.69	109.69	100.00%
1-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	5,810.00	5,810.00	100.00%
1-580-5950	TRANSFER MR COSTS/SEWER	0.00	-925.00	-925.00	-100.00%	0.00	-12,475.00	-12,475.00	-100.00%
	Department 580 - METER READING Total:	**0.00**	**12,731.76**	**12,731.76**	**100.00%**	**0.00**	**87,380.86**	**87,380.86**	**100.00%**
	Expense Total:	**974,778.65**	**970,541.32**	**-4,237.33**	**-0.44%**	**7,897,530.36**	**7,453,522.78**	**-444,007.58**	**-5.96%**
	Fund 1 Surplus (Deficit):	**384,250.00**	**119,263.06**	**264,986.94**	**222.19%**	**3,625,955.39**	**2,411,145.86**	**1,214,809.53**	**50.38%**

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. 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	871,170.28	761,910.31	109,259.97	14.34%	6,171,025.23	5,487,862.74	683,162.49	12.45%
2-4450.00	COMMERCIAL SEWER	304,521.61	239,488.24	65,033.37	27.16%	2,092,054.49	1,739,812.82	352,241.67	20.25%
2-4460.00	INDUSTRIAL SEWER	171,892.70	157,398.38	14,494.32	9.21%	1,510,966.46	1,371,269.63	139,696.83	10.19%
2-4470.02	LABOR SALES	0.00	159.12	-159.12	-100.00%	2,042.32	3,860.24	-1,817.92	-47.09%
2-4470.03	MACHINE TIME SALES	59.88	50.00	9.88	19.76%	684.88	3,862.50	-3,177.62	-82.27%
2-4471.05	PENALTY	0.00	12,480.75	-12,480.75	-100.00%	32,197.61	89,403.42	-57,205.81	-63.99%
2-4472.00	INTEREST INCOME-INVESTMNTS	30,062.91	3,263.88	26,799.03	821.08%	150,310.10	22,863.71	127,446.39	557.42%
2-4472.01	INTEREST INCOME-BANK ACCTS	7,694.70	830.99	6,863.71	825.97%	29,115.16	6,538.25	22,576.91	345.31%
2-4472.98	INTEREST INCOME-BOND FUNDS	546.30	3.76	542.54	14,429.26%	7,773.89	95.15	7,678.74	8,070.14%
2-4475.00	RENT INCOME	0.00	600.00	-600.00	-100.00%	1,200.00	4,200.00	-3,000.00	-71.43%
2-4476.00	NEW CUSTOMER FEES	4,620.00	5,615.00	-995.00	-17.72%	40,830.00	47,661.00	-6,831.00	-14.33%
2-4476.10	ACCESS FEES	42,600.00	7,500.00	35,100.00	468.00%	123,030.00	183,000.00	-59,970.00	-32.77%
2-4476.20	IMPACT FEES	38,000.00	160,600.00	-122,600.00	-76.34%	484,600.00	819,400.00	-334,800.00	-40.86%
2-4482.00	INLAND BILLING REVENUE	5,478.25	5,410.00	68.25	1.26%	36,231.75	37,793.75	-1,562.00	-4.13%
2-4485.00	MISCELLANEOUS INCOME	10,344.50	8,181.16	2,163.34	26.44%	89,399.18	66,065.33	23,333.85	35.32%
	Revenue Total:	**1,486,991.13**	**1,363,491.59**	**123,499.54**	**9.06%**	**10,771,461.07**	**9,883,688.54**	**887,772.53**	**8.98%**
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	0.00	54.64	54.64	100.00%	1,096.83	884.05	-212.78	-24.07%
2-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	76.65	65.70	85.71%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	226.84	34.50	-192.34	-557.51%	1,077.01	94.50	-982.51	-1,039.69%
2-555-5302	JANITORIAL EXPENSE	1,654.15	2,019.41	365.26	18.09%	12,054.46	9,582.52	-2,471.94	-25.80%
2-555-5305	MISCELLANEOUS	10,860.70	10,289.35	-571.35	-5.55%	83,981.09	31,181.93	-52,799.16	-169.33%
2-555-5331	IWG/USGS	0.00	-187.00	-187.00	-100.00%	0.00	10,157.00	10,157.00	100.00%
2-555-5350	UTILITIES	3,503.27	3,382.80	-120.47	-3.56%	19,436.72	15,347.54	-4,089.18	-26.64%
2-555-5401	CITY FRANCHISE FEES	42,177.75	41,229.88	-947.87	-2.30%	338,701.70	300,716.06	-37,985.64	-12.63%
2-555-5580	EQUIP. MAINT. FEES	289.00	98.55	-190.45	-193.25%	2,567.76	1,889.85	-677.91	-35.87%
2-555-5581	SOFTWARE MAINTENANCE FEES	7,739.11	9,887.37	2,148.26	21.73%	80,207.74	64,126.74	-16,081.00	-25.08%
2-555-5600	INSURANCE	787.23	822.82	35.59	4.33%	5,777.08	5,247.69	-529.39	-10.09%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	7,821.97	7,578.59	-243.38	-3.21%
2-555-5651	ATTORNEY RETAINER FEES	2,060.00	2,126.50	66.50	3.13%	19,140.00	23,631.97	4,491.97	19.01%
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%	1,318,416.62	1,415,166.69	96,750.07	6.84%
2-555-5801	AMORTIZATION OF SOFTWARE HOSTIN...	2,500.00	2,500.00	0.00	0.00%	17,500.00	17,287.40	-212.60	-1.23%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	7,735.00	7,735.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	3,064.65	64.65	2.11%	21,317.70	26,070.66	4,752.96	18.23%
	Department 555 - GENERAL EXPENSES Total:	**263,955.31**	**279,614.42**	**15,659.11**	**5.60%**	**1,940,842.63**	**1,940,774.84**	**-67.79**	**0.00%**
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	28,216.81	24,740.64	-3,476.17	-14.05%	184,097.29	173,789.81	-10,307.48	-5.93%

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-560-5101	CONTRACT SALARY	0.00	811.80	811.80	100.00%	0.00	2,306.86	2,306.86	100.00%
2-560-5102	CAPITALIZED COSTS	-12,220.00	-9,896.25	2,323.75	23.48%	-95,878.75	-96,593.75	-715.00	-0.74%
2-560-5104	PERS-ENGINEERING	3,819.71	3,530.11	-289.60	-8.20%	27,166.31	25,043.60	-2,122.71	-8.48%
2-560-5105	HEALTH INSURANCE	2,803.26	2,452.07	-351.19	-14.32%	16,748.04	15,458.20	-1,289.84	-8.34%
2-560-5106	LIFE INSURANCE	58.96	58.37	-0.59	-1.01%	403.67	430.53	26.86	6.24%
2-560-5107	DISABILITY INSURANCE	17.06	17.37	0.31	1.78%	119.04	125.32	6.28	5.01%
2-560-5111	FICA	1,822.30	1,679.68	-142.62	-8.49%	13,087.50	12,064.09	-1,023.41	-8.48%
2-560-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	3,691.97	108.10	-3,583.87	-3,315.33%
2-560-5252	TRAINING EXPENSE	646.17	0.00	-646.17	0.00%	1,821.17	187.50	-1,633.67	-871.29%
2-560-5305	MISCELLANEOUS	75.00	0.00	-75.00	0.00%	75.00	362.60	287.60	79.32%
2-560-5306	SUPPLIES	0.00	0.00	0.00	0.00%	1,448.17	1,130.29	-317.88	-28.12%
2-560-5307	OUTSIDE SERVICES	180.91	184.22	3.31	1.80%	1,453.84	2,340.87	887.03	37.89%
2-560-5308	ASSOCIATION DUES & EXPENSE	52.00	0.00	-52.00	0.00%	229.50	156.00	-73.50	-47.12%
2-560-5551	VEHICLE EXPENSE	115.65	162.90	47.25	29.01%	945.83	1,363.88	418.05	30.65%
2-560-5582	SOFTWARE MAINTENANCE	273.12	277.71	4.59	1.65%	1,911.80	1,862.84	-48.96	-2.63%
2-560-5601	WORKMANS COMPENSATION	288.45	352.28	63.83	18.12%	2,402.13	2,551.04	148.91	5.84%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	24.63	19.95	-4.68	-23.46%	174.91	149.75	-25.16	-16.80%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	127.33	127.33	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	15,166.62	15,120.00	-46.62	-0.31%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	4,200.00	0.00	0.00%	13,400.00	38,400.00	25,000.00	65.10%
	Department 560 - ENGINEERING Total:	**32,558.88**	**30,769.04**	**-1,789.84**	**-5.82%**	**188,591.37**	**196,484.86**	**7,893.49**	**4.02%**
Department: 565 - FIELD									
2-565-5100	FIELD SALARIES	80,121.93	52,557.24	-27,564.69	-52.45%	511,075.48	360,225.95	-150,849.53	-41.88%
2-565-5102	CAPITALIZED COSTS	-367.50	0.00	367.50	0.00%	-2,502.50	-2,400.00	102.50	4.27%
2-565-5104	PERS-FIELD	10,813.79	7,529.09	-3,284.70	-43.63%	74,986.66	53,717.35	-21,269.31	-39.59%
2-565-5105	HEALTH INSURANCE	15,909.87	11,442.97	-4,466.90	-39.04%	87,238.90	76,487.82	-10,751.08	-14.06%
2-565-5106	LIFE INSURANCE	373.44	291.84	-81.60	-27.96%	2,468.20	2,014.98	-453.22	-22.49%
2-565-5107	DISABILITY INSURANCE	108.04	86.85	-21.19	-24.40%	728.36	586.61	-141.75	-24.16%
2-565-5110	UNIFORMS	6,488.07	616.44	-5,871.63	-952.51%	10,458.65	5,789.92	-4,668.73	-80.64%
2-565-5111	FICA	5,095.91	3,544.22	-1,551.69	-43.78%	35,770.70	25,349.29	-10,421.41	-41.11%
2-565-5251	TRAVEL AND TRAINING	1,606.16	877.50	-728.66	-83.04%	8,614.07	4,281.43	-4,332.64	-101.20%
2-565-5304	SAFETY EQUIPMENT	35.00	1,105.96	1,070.96	96.84%	1,184.59	3,922.17	2,737.58	69.80%
2-565-5305	MISCELLANEOUS	-48.96	10.69	59.65	558.00%	535.33	258.67	-276.66	-106.95%
2-565-5306	OFFICE SUPPLIES	545.18	173.50	-371.68	-214.22%	2,228.05	3,094.70	866.65	28.00%
2-565-5307	OUTSIDE SERVICES	1,807.12	312.38	-1,494.74	-478.50%	6,116.06	4,767.41	-1,348.65	-28.29%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	172.00	172.00	100.00%	52.00	645.66	593.66	91.95%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	4,007.11	0.00	-4,007.11	0.00%	4,007.11	5,573.28	1,566.17	28.10%
2-565-5350	UTILITIES	6,207.77	5,653.87	-553.90	-9.80%	45,807.10	42,359.05	-3,448.05	-8.14%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	582.77	581.66	-1.11	-0.19%	4,161.56	3,959.76	-201.80	-5.10%
2-565-5551	VEHICLE MAINT.	94.49	1,761.58	1,667.09	94.64%	12,997.07	9,462.56	-3,534.51	-37.35%
2-565-5552	FIELD REPAIR AND MAINT.	7,040.72	4,209.89	-2,830.83	-67.24%	17,565.56	27,275.13	9,709.57	35.60%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	-9.89	0.00	9.89	0.00%

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5554	CAMERA	0.00	710.35	710.35	100.00%	6,951.34	17,822.54	10,871.20	61.00%
2-565-5555	SCADA HAND TOOLS	0.00	0.00	0.00	0.00%	87.31	247.45	160.14	64.72%
2-565-5556	FLUSHTRUCKS	0.00	1,996.05	1,996.05	100.00%	53,734.57	13,324.68	-40,409.89	-303.27%
2-565-5557	EQUIPMENT MAINT.	4.38	1,446.99	1,442.61	99.70%	2,707.55	4,411.53	1,703.98	38.63%
2-565-5558	SUPPLIES, HAND TOOLS	-25.40	3,636.90	3,662.30	100.70%	10,701.85	9,620.57	-1,081.28	-11.24%
2-565-5559	GAS AND OIL	4,291.27	3,250.45	-1,040.82	-32.02%	42,420.96	25,942.13	-16,478.83	-63.52%
2-565-5560	GENERATOR MAINTENANCE	0.00	4,397.53	4,397.53	100.00%	6,310.92	8,345.30	2,034.38	24.38%
2-565-5561	BUILDING MAINT.	379.15	294.32	-84.83	-28.82%	10,096.52	4,267.66	-5,828.86	-136.58%
2-565-5563	LIFT STATION MAINT	0.00	191.08	191.08	100.00%	12,235.53	21,044.65	8,809.12	41.86%
2-565-5580	CUES SOFTWARE	169.17	169.17	0.00	0.00%	1,184.19	1,184.19	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	1,977.55	2,252.64	275.09	12.21%	16,060.54	17,138.58	1,078.04	6.29%
2-565-5602	INS.-VEHICLES & BLDGS.	1,222.79	1,301.30	78.51	6.03%	9,604.99	8,801.54	-803.45	-9.13%
2-565-5603	INSURANCE-VEHICLES	0.00	0.00	0.00	0.00%	50.04	0.00	-50.04	0.00%
2-565-5800	DEPRECIATION	17,500.00	16,600.00	-900.00	-5.42%	122,500.00	116,200.00	-6,300.00	-5.42%
	Department 565 - FIELD Total:	**165,939.82**	**127,174.46**	**-38,765.36**	**-30.48%**	**1,118,129.37**	**875,722.56**	**-242,406.81**	**-27.68%**
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	52,625.70	48,766.63	-3,859.07	-7.91%	350,589.40	341,224.19	-9,365.21	-2.74%
2-570-5104	PERS-OFFICE	6,832.88	6,842.40	9.52	0.14%	51,785.55	49,769.28	-2,016.27	-4.05%
2-570-5105	HEALTH INSURANCE	7,475.38	7,380.40	-94.98	-1.29%	47,317.98	51,135.80	3,817.82	7.47%
2-570-5106	LIFE INSURANCE	176.89	194.56	17.67	9.08%	1,216.70	1,249.73	33.03	2.64%
2-570-5107	DISABILITY INSURANCE	51.18	57.90	6.72	11.61%	359.13	374.50	15.37	4.10%
2-570-5110	UNIFORMS	-5,193.38	0.00	5,193.38	0.00%	0.00	0.00	0.00	0.00%
2-570-5111	FICA	3,251.65	3,264.40	12.75	0.39%	25,080.91	24,014.23	-1,066.68	-4.44%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	688.02	327.94	-360.08	-109.80%
2-570-5252	TRAINING EXPENSE	1,938.49	0.00	-1,938.49	0.00%	5,339.49	821.16	-4,518.33	-550.24%
2-570-5305	MISCELLANEOUS	183.56	71.95	-111.61	-155.12%	2,471.35	348.14	-2,123.21	-609.87%
2-570-5306	OFFICE SUPPLIES	943.55	153.06	-790.49	-516.46%	5,456.82	9,613.55	4,156.73	43.24%
2-570-5307	OUTSIDE SERVICES	120.04	376.57	256.53	68.12%	1,722.82	1,326.76	-396.06	-29.85%
2-570-5308	ASSOC. DUES & EXPENSES	107.15	199.65	92.50	46.33%	400.19	508.15	107.96	21.25%
2-570-5309	POSTAGE/MAILING	-1,770.57	13,966.06	15,736.63	112.68%	70,295.87	77,150.48	6,854.61	8.88%
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	51.44	142.78	91.34	63.97%	2,902.31	1,936.63	-965.68	-49.86%
2-570-5312	ARKANSAS ONE CALL	624.27	592.68	-31.59	-5.33%	4,354.72	5,298.55	943.83	17.81%
2-570-5320	COMPUTER EXPENSE	870.14	550.50	-319.64	-58.06%	4,550.91	3,478.01	-1,072.90	-30.85%
2-570-5601	WORKMANS COMPENSATION	46.45	57.23	10.78	18.84%	389.83	318.11	-71.72	-22.55%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	15,625.00	4,625.00	-11,000.00	-237.84%
	Department 570 - OFFICE Total:	**67,709.82**	**81,991.77**	**14,281.95**	**17.42%**	**590,666.24**	**573,520.21**	**-17,146.03**	**-2.99%**
Department: 580 - METER READING									
2-580-5100	SALARIES	0.00	6,481.92	6,481.92	100.00%	0.00	40,594.46	40,594.46	100.00%
2-580-5102	CAPITALIZED COSTS	0.00	-175.00	-175.00	-100.00%	0.00	-880.00	-880.00	-100.00%
2-580-5104	PERS-METER READING	0.00	900.40	900.40	100.00%	0.00	6,012.39	6,012.39	100.00%

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-580-5105	HEALTH INSURANCE	0.00	817.36	817.36	100.00%	0.00	8,985.45	8,985.45	100.00%
2-580-5106	LIFE INSURANCE	0.00	38.91	38.91	100.00%	0.00	252.95	252.95	100.00%
2-580-5107	DISABILITY INSURANCE	0.00	11.58	11.58	100.00%	0.00	73.39	73.39	100.00%
2-580-5110	UNIFORMS	0.00	155.19	155.19	100.00%	0.00	871.61	871.61	100.00%
2-580-5111	FICA	0.00	433.21	433.21	100.00%	0.00	2,901.51	2,901.51	100.00%
2-580-5570	MAINTENANCE AND FUEL	0.00	2,940.59	2,940.59	100.00%	0.00	9,868.17	9,868.17	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	94.53	94.53	100.00%	0.00	679.29	679.29	100.00%
2-580-5603	INSURANCE-VEHICLES	0.00	47.54	47.54	100.00%	0.00	332.78	332.78	100.00%
2-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	5,810.00	5,810.00	100.00%
2-580-5950	TRANSFER MR COSTS/WATER	0.00	925.00	925.00	100.00%	0.00	12,475.00	12,475.00	100.00%
	Department 580 - METER READING Total:	**0.00**	**13,501.23**	**13,501.23**	**100.00%**	**0.00**	**88,049.47**	**88,049.47**	**100.00%**
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	92,236.54	71,107.21	-21,129.33	-29.71%	548,304.37	488,128.34	-60,176.03	-12.33%
2-591-5102	CAPITALIZED COSTS	0.00	-633.75	-633.75	-100.00%	-3,412.50	-3,218.75	193.75	6.02%
2-591-5104	PERS-RPCF	12,336.77	10,105.06	-2,231.71	-22.09%	80,972.75	72,161.84	-8,810.91	-12.21%
2-591-5105	HEALTH INSURANCE	14,950.75	12,260.33	-2,690.42	-21.94%	82,943.80	87,475.27	4,531.47	5.18%
2-591-5106	LIFE & DISABILITY INSURANCE	385.79	429.19	43.40	10.11%	2,712.97	2,719.19	6.22	0.23%
2-591-5110	UNIFORMS	630.79	503.77	-127.02	-25.21%	3,698.71	3,374.32	-324.39	-9.61%
2-591-5111	FICA	5,752.72	4,730.49	-1,022.23	-21.61%	38,196.60	33,970.10	-4,226.50	-12.44%
2-591-5251	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	4,332.05	1,415.29	-2,916.76	-206.09%
2-591-5304	PERSONNEL SAFETY EQUIP.	2,418.98	633.91	-1,785.07	-281.60%	5,372.40	5,315.51	-56.89	-1.07%
2-591-5305	MISCELLANEOUS	58.73	0.00	-58.73	0.00%	108.01	23.21	-84.80	-365.36%
2-591-5306	OFFICE SUPPLIES & POSTAGE	0.00	0.00	0.00	0.00%	2,303.41	2,558.76	255.35	9.98%
2-591-5307	OUTSIDE SERVICES	590.00	817.83	227.83	27.86%	4,773.51	4,875.01	101.50	2.08%
2-591-5308	PUBLICATIONS AND DUES	0.00	121.00	121.00	100.00%	10,745.00	10,901.79	156.79	1.44%
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	1,186.52	1,068.07	-118.45	-11.09%	8,412.94	7,107.65	-1,305.29	-18.36%
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	1,337.46	1,449.84	112.38	7.75%	9,755.32	10,321.94	566.62	5.49%
2-591-5601	WORKMANS COMPENSATION	1,135.18	1,202.21	67.03	5.58%	8,348.44	7,599.53	-748.91	-9.85%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,350.87	2,823.16	-1,527.71	-54.11%	30,307.10	20,019.20	-10,287.90	-51.39%
2-591-5800	DEPRECIATION-WWTP	205,833.33	207,166.67	1,333.34	0.64%	1,440,833.31	1,450,166.69	9,333.38	0.64%
2-591-9112	2016 BOND INTEREST	23,183.33	27,100.00	3,916.67	14.45%	177,949.99	204,766.68	26,816.69	13.10%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-64,513.68	-64,513.68	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-22,525.02	-22,525.02	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	920.64	920.64	0.00	0.00%
	Department 591 - PCF ADMIN Total:	**354,085.18**	**328,582.41**	**-25,502.77**	**-7.76%**	**2,370,617.88**	**2,323,618.22**	**-46,999.66**	**-2.02%**
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	42.80	0.00	-42.80	0.00%	1,092.22	80.00	-1,012.22	-1,265.28%
2-592-5306	LABORATORY SUPPLIES	-3,667.01	1,318.00	4,985.01	378.23%	2,226.46	2,099.80	-126.66	-6.03%

		2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-592-5307	OUTSIDE SERVICES	908.63	127.50	-781.13	-612.65%	5,135.74	5,942.63	806.89	13.58%
2-592-5314	PLANT RESEARCH	459.29	1,119.00	659.71	58.96%	6,472.11	3,036.35	-3,435.76	-113.15%
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	0.00	0.00	0.00	0.00%	324.71	0.00	-324.71	0.00%
2-592-5970	CHEMICALS	4,678.82	6,298.91	1,620.09	25.72%	4,678.82	8,496.72	3,817.90	44.93%
	Department 592 - PCF ENVIRONMENTAL Total:	**2,422.53**	**8,863.41**	**6,440.88**	**72.67%**	**20,835.25**	**19,655.50**	**-1,179.75**	**-6.00%**
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	1,332.32	0.00	-1,332.32	0.00%	1,687.62	182.80	-1,504.82	-823.21%
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	415.28	415.28	100.00%	181.21	415.28	234.07	56.36%
2-593-5307	OUTSIDE SERVICES	0.00	45.13	45.13	100.00%	3,991.85	3,140.13	-851.72	-27.12%
2-593-5350	UTILITIES	60,134.07	50,771.98	-9,362.09	-18.44%	415,603.22	311,742.56	-103,860.66	-33.32%
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	1,297.05	0.00	-1,297.05	0.00%	1,871.64	10,244.26	8,372.62	81.73%
2-593-5970	CHEMICALS	14,622.40	7,242.64	-7,379.76	-101.89%	84,675.37	43,045.29	-41,630.08	-96.71%
	Department 593 - PCF OPS Total:	**77,385.84**	**58,475.03**	**-18,910.81**	**-32.34%**	**508,010.91**	**368,821.95**	**-139,188.96**	**-37.74%**
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	0.00	215.00	215.00	100.00%	40.00	1,950.00	1,910.00	97.95%
2-594-5305	MISCELLANEOUS	42.10	0.00	-42.10	0.00%	328.60	452.38	123.78	27.36%
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	3,659.22	4,005.87	346.65	8.65%	31,253.23	38,013.75	6,760.52	17.78%
2-594-5551	VEHICLE EXPENSE	332.54	0.00	-332.54	0.00%	534.66	3,434.58	2,899.92	84.43%
2-594-5557	EQUIPMENT MAINT.	19,368.34	48,416.19	29,047.85	60.00%	146,902.06	157,166.65	10,264.59	6.53%
2-594-5559	SUPPORT EQUIPMENT	-6,962.47	0.00	6,962.47	0.00%	844.00	0.00	-844.00	0.00%
2-594-5560	EQUIPMENT RENTAL	762.50	785.97	23.47	2.99%	1,044.01	1,057.83	13.82	1.31%
2-594-5561	BLDGS. & GROUNDS MAINT.	987.76	523.20	-464.56	-88.79%	10,106.37	6,944.56	-3,161.81	-45.53%
2-594-5562	MAINTENANCE SUPPLIES	40.50	1,957.61	1,917.11	97.93%	8,117.42	4,191.91	-3,925.51	-93.64%
	Department 594 - PCF MAINTENANCE Total:	**18,230.49**	**55,903.84**	**37,673.35**	**67.39%**	**199,170.35**	**214,873.89**	**15,703.54**	**7.31%**
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5306	SUPPLIES	-22.97	0.00	22.97	0.00%	0.00	0.00	0.00	0.00%
2-595-5307	OUTSIDE SERVICES	29.16	17.27	-11.89	-68.85%	8,053.96	1,286.91	-6,767.05	-525.84%
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	-29,047.44	0.00	29,047.44	0.00%	0.00	0.00	0.00	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	96,891.27	75,352.06	-21,539.21	-28.58%	331,085.69	239,223.87	-91,861.82	-38.40%
2-595-5981	SLUDGE DISPOSAL REVENUE	-3,658.87	0.00	3,658.87	0.00%	-14,729.69	0.00	14,729.69	0.00%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	**64,191.15**	**75,369.33**	**11,178.18**	**14.83%**	**324,409.96**	**240,552.84**	**-83,857.12**	**-34.86%**
	Expense Total:	**1,046,479.02**	**1,060,244.94**	**13,765.92**	**1.30%**	**7,261,273.96**	**6,842,074.34**	**-419,199.62**	**-6.13%**
	Fund 2 Surplus (Deficit):	**440,512.11**	**303,246.65**	**137,265.46**	**45.27%**	**3,510,187.11**	**3,041,614.20**	**468,572.91**	**15.41%**
	Total Surplus (Deficit):	**824,762.11**	**422,509.71**	**402,252.40**	**95.21%**	**7,136,142.50**	**5,452,760.06**	**1,683,382.44**	**30.87%**

Group Summary

Departmen...	2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,359,028.65	1,089,804.38	269,224.27	24.70%	11,523,485.75	9,864,668.64	1,658,817.11	16.82%
Revenue Total:	**1,359,028.65**	**1,089,804.38**	**269,224.27**	**24.70%**	**11,523,485.75**	**9,864,668.64**	**1,658,817.11**	**16.82%**
Expense								
555 - GENERAL EXPENSES	703,051.46	718,109.96	15,058.50	2.10%	5,912,140.91	5,658,096.02	-254,044.89	-4.49%
560 - ENGINEERING	27,332.70	16,207.38	-11,125.32	-68.64%	184,336.78	177,337.22	-6,999.56	-3.95%
565 - FIELD	168,163.80	142,069.00	-26,094.80	-18.37%	1,211,478.45	966,982.86	-244,495.59	-25.28%
570 - OFFICE	76,230.69	81,423.22	5,192.53	6.38%	589,574.22	563,725.82	-25,848.40	-4.59%
580 - METER READING	0.00	12,731.76	12,731.76	100.00%	0.00	87,380.86	87,380.86	100.00%
Expense Total:	**974,778.65**	**970,541.32**	**-4,237.33**	**-0.44%**	**7,897,530.36**	**7,453,522.78**	**-444,007.58**	**-5.96%**
Fund 1 Surplus (Deficit):	**384,250.00**	**119,263.06**	**264,986.94**	**222.19%**	**3,625,955.39**	**2,411,145.86**	**1,214,809.53**	**50.38%**

Departmen…	2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,486,991.13	1,363,491.59	123,499.54	9.06%	10,771,461.07	9,883,688.54	887,772.53	8.98%
Revenue Total:	**1,486,991.13**	**1,363,491.59**	**123,499.54**	**9.06%**	**10,771,461.07**	**9,883,688.54**	**887,772.53**	**8.98%**
Expense								
555 - GENERAL EXPENSES	263,955.31	279,614.42	15,659.11	5.60%	1,940,842.63	1,940,774.84	-67.79	0.00%
560 - ENGINEERING	32,558.88	30,769.04	-1,789.84	-5.82%	188,591.37	196,484.86	7,893.49	4.02%
565 - FIELD	165,939.82	127,174.46	-38,765.36	-30.48%	1,118,129.37	875,722.56	-242,406.81	-27.68%
570 - OFFICE	67,709.82	81,991.77	14,281.95	17.42%	590,666.24	573,520.21	-17,146.03	-2.99%
580 - METER READING	0.00	13,501.23	13,501.23	100.00%	0.00	88,049.47	88,049.47	100.00%
591 - PCF ADMIN	354,085.18	328,582.41	-25,502.77	-7.76%	2,370,617.88	2,323,618.22	-46,999.66	-2.02%
592 - PCF ENVIRONMENTAL	2,422.53	8,863.41	6,440.88	72.67%	20,835.25	19,655.50	-1,179.75	-6.00%
593 - PCF OPS	77,385.84	58,475.03	-18,910.81	-32.34%	508,010.91	368,821.95	-139,188.96	-37.74%
594 - PCF MAINTENANCE	18,230.49	55,903.84	37,673.35	67.39%	199,170.35	214,873.89	15,703.54	7.31%
595 - PCF SMS DISPOSAL EXPENSE	64,191.15	75,369.33	11,178.18	14.83%	324,409.96	240,552.84	-83,857.12	-34.86%
Expense Total:	**1,046,479.02**	**1,060,244.94**	**13,765.92**	**1.30%**	**7,261,273.96**	**6,842,074.34**	**-419,199.62**	**-6.13%**
Fund 2 Surplus (Deficit):	**440,512.11**	**303,246.65**	**137,265.46**	**45.27%**	**3,510,187.11**	**3,041,614.20**	**468,572.91**	**15.41%**
Total Surplus (Deficit):	**824,762.11**	**422,509.71**	**402,252.40**	**95.21%**	**7,136,142.50**	**5,452,760.06**	**1,683,382.44**	**30.87%**

Fund Summary

Fund	2022-2023 Jan. Activity	2021-2022 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	384,250.00	119,263.06	264,986.94	222.19%	3,625,955.39	2,411,145.86	1,214,809.53	50.38%
2 - SEWER	440,512.11	303,246.65	137,265.46	45.27%	3,510,187.11	3,041,614.20	468,572.91	15.41%
Total Surplus (Deficit):	**824,762.11**	**422,509.71**	**402,252.40**	**95.21%**	**7,136,142.50**	**5,452,760.06**	**1,683,382.44**	**30.87%**

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 01/31/2023

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. 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	552,268.86	761,027.82	208,758.96	37.80%	5,161,206.02	6,433,059.53	1,271,853.51	24.64%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**552,268.86**	**761,027.82**	**208,758.96**	**37.80%**	**5,161,206.02**	**6,433,059.53**	**1,271,853.51**	**24.64%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
1-4450.00	COMMERCIAL WATER	261,197.10	325,171.54	63,974.44	24.49%	2,459,976.14	3,077,735.44	617,759.30	25.11%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**261,197.10**	**325,171.54**	**63,974.44**	**24.49%**	**2,459,976.14**	**3,077,735.44**	**617,759.30**	**25.11%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
1-4460.00	INDUSTRIAL WATER	103,357.36	116,018.15	12,660.79	12.25%	891,025.08	1,019,937.66	128,912.58	14.47%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**103,357.36**	**116,018.15**	**12,660.79**	**12.25%**	**891,025.08**	**1,019,937.66**	**128,912.58**	**14.47%**
RevCategory: 4470 - MISCELLANEOUS SALES									
1-4470.00	HYDRANTS	1,195.00	1,210.00	15.00	1.26%	8,335.00	8,445.00	110.00	1.32%
1-4470.01	FIRE LINES	10,260.00	10,700.00	440.00	4.29%	71,500.00	74,490.67	2,990.67	4.18%
1-4470.02	LABOR SALES	4,428.36	0.00	-4,428.36	-100.00%	50,149.68	7,762.80	-42,386.88	-84.52%
1-4470.03	AR DEPT OF HEALTH FEE	11,661.60	11,852.80	191.20	1.64%	81,470.80	82,632.46	1,161.66	1.43%
1-4470.04	LARGE TAP FEES	0.00	0.00	0.00	0.00%	11,675.00	7,150.00	-4,525.00	-38.76%
1-4470.05	MACHINE TIME SALES	1,559.74	25.00	-1,534.74	-98.40%	14,030.30	6,093.09	-7,937.21	-56.57%
1-4470.06	HYDRANT METER RENTALS	5,642.00	0.00	-5,642.00	-100.00%	33,915.00	10,339.00	-23,576.00	-69.51%
1-4470.07	MISC. WATER SALES	-3,717.99	0.00	3,717.99	100.00%	31,135.95	20,656.65	-10,479.30	-33.66%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**31,028.71**	**23,787.80**	**-7,240.91**	**-23.34%**	**302,211.73**	**217,569.67**	**-84,642.06**	**-28.01%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
1-4471.00	SERVICE CHG. INCOME	41,786.50	8,061.40	-33,725.10	-80.71%	291,658.16	113,784.97	-177,873.19	-60.99%
1-4471.05	PENALTY	8,680.26	1,160.00	-7,520.26	-86.64%	66,568.64	33,529.96	-33,038.68	-49.63%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**50,466.76**	**9,221.40**	**-41,245.36**	**-81.73%**	**358,226.80**	**147,314.93**	**-210,911.87**	**-58.88%**
RevCategory: 4472 - INTEREST INCOME									
1-4472.00	INTEREST INCOME-INVESTMNTS	3,008.82	24,737.81	21,728.99	722.18%	21,083.48	111,521.72	90,438.24	428.95%
1-4472.01	INTEREST INCOME-BANK ACCTS	874.40	7,741.28	6,866.88	785.32%	6,352.78	31,014.11	24,661.33	388.20%
1-4472.98	INTEREST INCOME-BOND FUNDS	4.04	624.95	620.91	15,369.06%	82.21	6,934.49	6,852.28	8,335.09%
	RevCategory 4472 - INTEREST INCOME Total:	**3,887.26**	**33,104.04**	**29,216.78**	**751.60%**	**27,518.47**	**149,470.32**	**121,951.85**	**443.16%**
RevCategory: 4474 - SALE OF ASSETS									
1-4474.00	SALE OF ASSETS	0.00	11,732.00	11,732.00	0.00%	0.00	11,732.00	11,732.00	0.00%
	RevCategory 4474 - SALE OF ASSETS Total:	**0.00**	**11,732.00**	**11,732.00**	**0.00%**	**0.00**	**11,732.00**	**11,732.00**	**0.00%**

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4475 - RENT INCOME									
1-4475.00	RENT INCOME	3,417.33	1,195.00	-2,222.33	-65.03%	23,921.35	8,369.00	-15,552.35	-65.01%
	RevCategory 4475 - RENT INCOME Total:	**3,417.33**	**1,195.00**	**-2,222.33**	**-65.03%**	**23,921.35**	**8,369.00**	**-15,552.35**	**-65.01%**
RevCategory: 4476 - NEW CUSTOMER FEES									
1-4476.00	NEW CUSTOMER FEES	5,095.00	4,075.00	-1,020.00	-20.02%	43,390.00	36,700.00	-6,690.00	-15.42%
1-4476.10	ACCESS FEES	8,700.00	42,600.00	33,900.00	389.66%	191,100.00	126,900.00	-64,200.00	-33.59%
1-4476.20	IMPACT FEES	60,700.00	24,000.00	-36,700.00	-60.46%	355,500.00	252,100.00	-103,400.00	-29.09%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**74,495.00**	**70,675.00**	**-3,820.00**	**-5.13%**	**589,990.00**	**415,700.00**	**-174,290.00**	**-29.54%**
RevCategory: 4482 - INLAND BILLING REVENUE									
1-4482.00	INLAND BILLING REVENUE	5,410.00	5,478.25	68.25	1.26%	37,793.75	36,231.75	-1,562.00	-4.13%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,410.00**	**5,478.25**	**68.25**	**1.26%**	**37,793.75**	**36,231.75**	**-1,562.00**	**-4.13%**
RevCategory: 4485 - MISCELLANEOUS INCOME									
1-4485.00	MISCELLANEOUS INCOME	4,276.00	1,617.65	-2,658.35	-62.17%	12,799.30	6,365.45	-6,433.85	-50.27%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**4,276.00**	**1,617.65**	**-2,658.35**	**-62.17%**	**12,799.30**	**6,365.45**	**-6,433.85**	**-50.27%**
	Revenue Total:	**1,089,804.38**	**1,359,028.65**	**269,224.27**	**24.70%**	**9,864,668.64**	**11,523,485.75**	**1,658,817.11**	**16.82%**
Expense									
SubCategory: 500 - WATER PURCHASES									
1-555-5500	WATER PURCHASES	371,722.53	358,758.50	12,964.03	3.49%	3,267,144.51	3,481,784.28	-214,639.77	-6.57%
	SubCategory 500 - WATER PURCHASES Total:	**371,722.53**	**358,758.50**	**12,964.03**	**3.49%**	**3,267,144.51**	**3,481,784.28**	**-214,639.77**	**-6.57%**
SubCategory: 510 - SALARIES									
1-560-5100	SALARIES ENGINEERING	22,601.39	30,877.12	-8,275.73	-36.62%	202,832.93	209,977.90	-7,144.97	-3.52%
1-560-5101	CONTRACT SALARY	811.80	0.00	811.80	100.00%	2,306.87	0.00	2,306.87	100.00%
1-560-5102	CAPITALIZED COSTS	-16,240.00	-17,310.00	1,070.00	6.59%	-99,023.75	-133,083.75	34,060.00	34.40%
1-565-5100	FIELD SALARIES	55,653.03	75,064.82	-19,411.79	-34.88%	379,013.12	496,277.94	-117,264.82	-30.94%
1-565-5102	CAPITALIZED COSTS	-525.00	-17.50	-507.50	-96.67%	-6,330.00	-1,102.50	-5,227.50	-82.58%
1-570-5100	OFFICE SALARIES	47,874.42	57,346.66	-9,472.24	-19.79%	345,946.98	376,761.49	-30,814.51	-8.91%
1-580-5100	SALARIES	8,482.75	0.00	8,482.75	100.00%	59,408.54	0.00	59,408.54	100.00%
	SubCategory 510 - SALARIES Total:	**118,658.39**	**145,961.10**	**-27,302.71**	**-23.01%**	**884,154.69**	**948,831.08**	**-64,676.39**	**-7.32%**
SubCategory: 520 - EMPLOYEE BENEFITS									
1-560-5104	PERS-ENGINEERING	3,231.78	4,165.56	-933.78	-28.89%	26,956.39	31,056.13	-4,099.74	-15.21%
1-560-5105	HEALTH INSURANCE	4,086.77	5,606.54	-1,519.77	-37.19%	32,568.33	33,496.11	-927.78	-2.85%
1-560-5106	LIFE INSURANCE	93.04	137.77	-44.73	-48.08%	763.54	819.46	-55.92	-7.32%
1-560-5107	DISABILITY INSURANCE	27.79	38.08	-10.29	-37.03%	230.23	243.67	-13.44	-5.84%
1-565-5104	PERS-FIELD	7,983.85	10,788.39	-2,804.54	-35.13%	55,534.02	73,370.34	-17,836.32	-32.12%
1-565-5105	HEALTH INSURANCE	12,260.34	12,172.18	88.16	0.72%	80,708.11	76,589.06	4,119.05	5.10%
1-565-5106	LIFE INSURANCE	297.71	314.91	-17.20	-5.78%	1,750.41	2,201.60	-451.19	-25.78%
1-565-5107	DISABILITY INSURANCE	88.94	101.55	-12.61	-14.18%	544.75	700.74	-155.99	-28.64%
1-565-5110	UNIFORMS	859.25	5,461.75	-4,602.50	-535.64%	6,097.57	7,754.04	-1,656.47	-27.17%
1-570-5104	PERS-OFFICE	6,792.81	7,748.73	-955.92	-14.07%	50,116.12	55,146.68	-5,030.56	-10.04%
1-570-5105	HEALTH INSURANCE	6,563.04	7,500.06	-937.02	-14.28%	45,472.86	44,831.34	641.52	1.41%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5106	LIFE INSURANCE	148.86	157.45	-8.59	-5.77%	1,154.59	1,063.59	91.00	7.88%
1-570-5107	DISABILITY INSURANCE	44.47	50.77	-6.30	-14.17%	330.99	332.45	-1.46	-0.44%
1-570-5110	UNIFORMS	0.00	-4,254.63	4,254.63	0.00%	0.00	0.00	0.00	0.00%
1-580-5104	PERS-METER READING	1,225.95	0.00	1,225.95	100.00%	8,676.33	0.00	8,676.33	100.00%
1-580-5105	HEALTH INSURANCE	1,634.71	0.00	1,634.71	100.00%	12,848.96	0.00	12,848.96	100.00%
1-580-5106	LIFE INSURANCE	37.21	0.00	37.21	100.00%	260.72	0.00	260.72	100.00%
1-580-5107	DISABILITY INSURANCE	11.12	0.00	11.12	100.00%	78.59	0.00	78.59	100.00%
1-580-5110	UNIFORMS	155.20	0.00	155.20	100.00%	896.77	0.00	896.77	100.00%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	**45,542.84**	**49,989.11**	**-4,446.27**	**-9.76%**	**324,989.28**	**327,605.21**	**-2,615.93**	**-0.80%**
SubCategory: 522 - PAYROLL TAXES									
1-560-5111	FICA	1,552.12	1,978.02	-425.90	-27.44%	14,709.95	14,951.73	-241.78	-1.64%
1-565-5111	FICA	3,770.28	5,199.74	-1,429.46	-37.91%	26,575.54	35,593.93	-9,018.39	-33.93%
1-570-5111	FICA	3,214.77	3,683.99	-469.22	-14.60%	24,120.06	26,720.84	-2,600.78	-10.78%
1-580-5111	FICA	604.15	0.00	604.15	100.00%	4,320.58	0.00	4,320.58	100.00%
	SubCategory 522 - PAYROLL TAXES Total:	**9,141.32**	**10,861.75**	**-1,720.43**	**-18.82%**	**69,726.13**	**77,266.50**	**-7,540.37**	**-10.81%**
SubCategory: 525 - TRAVEL & TRAINING									
1-555-5252	TRAINING EXPENSE	54.64	0.00	54.64	100.00%	884.05	1,096.85	-212.80	-24.07%
1-560-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	108.10	1,975.32	-1,867.22	-1,727.31%
1-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	137.50	225.00	-87.50	-63.64%
1-565-5251	TRAVEL AND TRAINING	909.55	2,005.16	-1,095.61	-120.46%	4,757.68	5,212.85	-455.17	-9.57%
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	0.00	1,442.33	-1,442.33	0.00%	536.16	2,509.83	-1,973.67	-368.11%
	SubCategory 525 - TRAVEL & TRAINING Total:	**964.19**	**3,447.49**	**-2,483.30**	**-257.55%**	**6,983.27**	**11,591.53**	**-4,608.26**	**-65.99%**
SubCategory: 530 - UTILITIES									
1-555-5350	UTILITIES	3,393.28	3,535.48	-142.20	-4.19%	15,421.02	19,547.61	-4,126.59	-26.76%
1-565-5350	UTILITIES	5,554.37	9,618.22	-4,063.85	-73.16%	30,085.84	56,456.64	-26,370.80	-87.65%
	SubCategory 530 - UTILITIES Total:	**8,947.65**	**13,153.70**	**-4,206.05**	**-47.01%**	**45,506.86**	**76,004.25**	**-30,497.39**	**-67.02%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
1-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	76.65	10.95	65.70	85.71%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	34.50	226.84	-192.34	-557.51%	94.50	1,077.01	-982.51	-1,039.69%
1-555-5302	JANITORIAL EXPENSE	2,019.43	1,654.15	365.28	18.09%	9,580.58	12,055.48	-2,474.90	-25.83%
1-555-5305	MISCELLANEOUS	10,165.58	10,972.28	-806.70	-7.94%	30,368.01	82,628.08	-52,260.07	-172.09%
1-560-5305	MISCELLANEOUS	0.00	75.00	-75.00	0.00%	150.00	75.00	75.00	50.00%
1-560-5306	SUPPLIES	0.00	0.00	0.00	0.00%	1,512.49	2,960.09	-1,447.60	-95.71%
1-560-5307	OUTSIDE SERVICES	379.20	1,442.32	-1,063.12	-280.36%	3,419.87	7,206.41	-3,786.54	-110.72%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	52.00	-52.00	0.00%	1,196.00	477.50	718.50	60.08%
1-565-5304	SAFETY EQUIPMENT	1,123.46	0.00	1,123.46	100.00%	4,373.09	1,234.75	3,138.34	71.76%
1-565-5305	MISCELLANEOUS	10.69	12.04	-1.35	-12.63%	279.43	87.32	192.11	68.75%
1-565-5306	OFFICE SUPPLIES	173.49	545.17	-371.68	-214.24%	3,094.69	2,049.31	1,045.38	33.78%
1-565-5307	OUTSIDE SERVICES	357.36	1,457.12	-1,099.76	-307.75%	4,583.18	6,344.50	-1,761.32	-38.43%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-565-5308	DUES, SUBSCR, LICENSE	149.00	0.00	149.00	100.00%	732.15	602.00	130.15	17.78%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	600.93	0.00	600.93	100.00%	600.93	7,601.62	-7,000.69	-1,164.98%
1-570-5305	MISCELLANEOUS	71.96	983.55	-911.59	-1,266.80%	348.17	7,199.86	-6,851.69	-1,967.92%
1-570-5306	OFFICE SUPPLIES	153.05	943.55	-790.50	-516.50%	9,710.40	5,456.85	4,253.55	43.80%
1-570-5307	OUTSIDE SERVICES	376.57	52.04	324.53	86.18%	1,326.76	1,620.81	-294.05	-22.16%
1-570-5308	ASSOC. DUES & EXPENSES	199.65	107.15	92.50	46.33%	468.15	400.19	67.96	14.52%
1-570-5309	POSTAGE/MAILING	13,981.18	-1,748.14	15,729.32	112.50%	77,165.48	70,318.31	6,847.17	8.87%
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	142.78	51.44	91.34	63.97%	1,936.63	2,731.99	-795.36	-41.07%
1-570-5312	ARKANSAS ONE CALL	592.67	624.28	-31.61	-5.33%	5,298.54	4,354.73	943.81	17.81%
1-570-5313	CASH LONG/SHORT	34.00	2.11	31.89	93.79%	-41.96	257.53	-299.49	-713.75%
1-570-5320	COMPUTER EXPENSE	550.50	870.14	-319.64	-58.06%	3,499.88	4,550.78	-1,050.90	-30.03%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**31,126.95**	**18,323.04**	**12,803.91**	**41.13%**	**159,773.62**	**221,420.31**	**-61,646.69**	**-38.58%**
SubCategory: 540 - TAXES AND FEES									
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,545.60	11,730.40	-184.80	-1.60%	80,819.20	82,112.80	-1,293.60	-1.60%
	SubCategory 540 - TAXES AND FEES Total:	**11,545.60**	**11,730.40**	**-184.80**	**-1.60%**	**80,819.20**	**82,112.80**	**-1,293.60**	**-1.60%**
SubCategory: 550 - REPAIR & MAINTENANCE									
1-560-5551	VEHICLE EXPENSE	391.82	268.38	123.44	31.50%	3,093.57	2,193.62	899.95	29.09%
1-565-5551	VEHICLE MAINT.	5,760.89	7,848.58	-2,087.69	-36.24%	19,569.76	32,408.59	-12,838.83	-65.61%
1-565-5552	FIELD REPAIR AND MAINT.	21,336.54	19,104.04	2,232.50	10.46%	204,571.29	225,115.91	-20,544.62	-10.04%
1-565-5555	SCADA HAND TOOLS	0.00	0.00	0.00	0.00%	247.44	87.29	160.15	64.72%
1-565-5557	EQUIPMENT MAINT.	3,346.34	0.00	3,346.34	100.00%	4,580.78	7,900.16	-3,319.38	-72.46%
1-565-5558	SUPPLIES, HAND TOOLS	5,145.14	1,555.78	3,589.36	69.76%	22,496.34	27,674.37	-5,178.03	-23.02%
1-565-5559	GAS AND OIL	2,911.49	3,763.31	-851.82	-29.26%	24,278.07	32,452.59	-8,174.52	-33.67%
1-565-5560	GENERATOR MAINTENANCE	72.79	60.85	11.94	16.40%	1,933.97	4,494.91	-2,560.94	-132.42%
1-565-5561	BUILDING MAINT.	399.29	379.12	20.17	5.05%	4,372.62	10,161.66	-5,789.04	-132.39%
1-565-5563	WATER TOWER MAINT	2,008.79	0.00	2,008.79	100.00%	11,329.68	7,720.39	3,609.29	31.86%
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	479.67	0.00	479.67	100.00%	6,437.56	0.00	6,437.56	100.00%
1-580-5571	METER HAND TOOLS	51.43	0.00	51.43	100.00%	139.66	0.00	139.66	100.00%
	SubCategory 550 - REPAIR & MAINTENANCE Total:	**41,904.19**	**32,980.06**	**8,924.13**	**21.30%**	**303,050.74**	**350,269.03**	**-47,218.29**	**-15.58%**
SubCategory: 560 - INSURANCE									
1-555-5600	INSURANCE	1,441.33	1,636.56	-195.23	-13.55%	9,290.24	11,713.94	-2,423.70	-26.09%
1-560-5601	WORKMANS COMPENSATION	533.86	602.81	-68.95	-12.92%	4,163.20	3,805.97	357.23	8.58%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	19.95	27.89	-7.94	-39.80%	149.75	194.47	-44.72	-29.86%
1-560-5603	INSURANCE-VEHICLES	34.23	44.77	-10.54	-30.79%	239.61	313.39	-73.78	-30.79%
1-565-5601	WORKMANS COMPENSATION	2,220.45	1,819.71	400.74	18.05%	13,765.65	15,915.88	-2,150.23	-15.62%
1-565-5602	INS.-VEHICLES & BLDGS.	1,270.03	1,742.20	-472.17	-37.18%	9,126.75	12,208.40	-3,081.65	-33.77%
1-570-5601	WORKMANS COMPENSATION	57.49	44.21	13.28	23.10%	401.23	389.03	12.20	3.04%
1-580-5601	WORKMANS COMPENSATION	128.90	0.00	128.90	100.00%	868.46	0.00	868.46	100.00%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-580-5603	INSURANCE-VEHICLES	15.67	0.00	15.67	100.00%	109.69	0.00	109.69	100.00%
	SubCategory 560 - INSURANCE Total:	**5,721.91**	**5,918.15**	**-196.24**	**-3.43%**	**38,114.58**	**44,541.08**	**-6,426.50**	**-16.86%**
SubCategory: 565 - PROFESSIONAL FEES									
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.60	-127.27	-12.62%	7,578.59	7,821.97	-243.38	-3.21%
1-555-5651	ATTORNEY RETAINER FEES	1,496.00	5,780.00	-4,284.00	-286.36%	19,001.48	18,220.00	781.48	4.11%
	SubCategory 565 - PROFESSIONAL FEES Total:	**2,504.33**	**6,915.60**	**-4,411.27**	**-176.15%**	**26,580.07**	**26,041.97**	**538.10**	**2.02%**
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%	245,983.88	237,317.16	8,666.72	3.52%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-16,168.81	-16,168.81	0.00	0.00%
1-555-5703	2012 BOND INTEREST	16,748.44	15,731.25	1,017.19	6.07%	121,030.75	114,187.50	6,843.25	5.65%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	28,250.04	28,250.04	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,395.17	-1,395.17	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	4,236.82	4,236.82	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	485.80	485.80	0.00	0.00%
	SubCategory 570 - BONDS Total:	**53,395.00**	**51,111.13**	**2,283.87**	**4.28%**	**386,423.31**	**370,913.34**	**15,509.97**	**4.01%**
SubCategory: 580 - DEPRECIATION									
1-555-5800	DEPRECIATION	245,500.00	242,480.01	3,019.99	1.23%	1,718,500.00	1,697,360.07	21,139.93	1.23%
1-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	15,120.00	15,166.62	-46.62	-0.31%
1-565-5800	DEPRECIATION	8,330.00	9,166.66	-836.66	-10.04%	58,310.00	64,166.62	-5,856.62	-10.04%
1-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	5,810.00	0.00	5,810.00	100.00%
	SubCategory 580 - DEPRECIATION Total:	**256,820.00**	**253,813.33**	**3,006.67**	**1.17%**	**1,797,740.00**	**1,776,693.31**	**21,046.69**	**1.17%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
1-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,500.00	0.00	0.00%	17,500.00	17,500.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	7,735.00	7,735.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,605.00**	**3,605.00**	**0.00**	**0.00%**	**25,235.00**	**25,235.00**	**0.00**	**0.00%**
SubCategory: 585 - BAD DEBTS									
1-555-5850	BAD DEBTS	2,731.88	2,397.40	334.48	12.24%	21,505.35	17,788.06	3,717.29	17.29%
	SubCategory 585 - BAD DEBTS Total:	**2,731.88**	**2,397.40**	**334.48**	**12.24%**	**21,505.35**	**17,788.06**	**3,717.29**	**17.29%**
SubCategory: 590 - COMPUTER MAINTENANCE									
1-555-5580	EQUIP. MAINT. FEES	98.55	289.00	-190.45	-193.25%	1,889.85	2,567.76	-677.91	-35.87%
1-555-5581	SOFTWARE MAINTENANCE FEES	9,887.36	7,739.11	2,148.25	21.73%	64,283.68	80,207.71	-15,924.03	-24.77%
1-560-5581	SOFTWARE MAINTENANCE	723.63	1,359.78	-636.15	-87.91%	5,102.64	5,682.14	-579.50	-11.36%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**10,709.54**	**9,387.89**	**1,321.65**	**12.34%**	**71,276.17**	**88,457.61**	**-17,181.44**	**-24.11%**
SubCategory: 595 - TRANSFER OF COSTS									
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-38,400.00	-13,400.00	-25,000.00	-65.10%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-4,625.00	-15,625.00	11,000.00	237.84%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-580-5950	TRANSFER MR COSTS/SEWER	-925.00	0.00	-925.00	-100.00%	-12,475.00	0.00	-12,475.00	-100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**-4,500.00**	**-3,575.00**	**-925.00**	**-20.56%**	**-55,500.00**	**-29,025.00**	**-26,475.00**	**-47.70%**
	Expense Total:	**970,541.32**	**974,778.65**	**-4,237.33**	**-0.44%**	**7,453,522.78**	**7,897,530.36**	**-444,007.58**	**-5.96%**
	Fund 1 Surplus (Deficit):	**119,263.06**	**384,250.00**	**264,986.94**	**222.19%**	**2,411,145.86**	**3,625,955.39**	**1,214,809.53**	**50.38%**
Fund: 2 - SEWER									
Revenue									
RevCategory: 4440 - RESIDENTIAL CONSUMPTION									
2-4440.00	RESIDENTIAL SEWER	761,910.31	871,170.28	109,259.97	14.34%	5,487,862.74	6,171,025.23	683,162.49	12.45%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**761,910.31**	**871,170.28**	**109,259.97**	**14.34%**	**5,487,862.74**	**6,171,025.23**	**683,162.49**	**12.45%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
2-4450.00	COMMERCIAL SEWER	239,488.24	304,521.61	65,033.37	27.16%	1,739,812.82	2,092,054.49	352,241.67	20.25%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**239,488.24**	**304,521.61**	**65,033.37**	**27.16%**	**1,739,812.82**	**2,092,054.49**	**352,241.67**	**20.25%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
2-4460.00	INDUSTRIAL SEWER	157,398.38	171,892.70	14,494.32	9.21%	1,371,269.63	1,510,966.46	139,696.83	10.19%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**157,398.38**	**171,892.70**	**14,494.32**	**9.21%**	**1,371,269.63**	**1,510,966.46**	**139,696.83**	**10.19%**
RevCategory: 4470 - MISCELLANEOUS SALES									
2-4470.02	LABOR SALES	159.12	0.00	-159.12	-100.00%	3,860.24	2,042.32	-1,817.92	-47.09%
2-4470.03	MACHINE TIME SALES	50.00	59.88	9.88	19.76%	3,862.50	684.88	-3,177.62	-82.27%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**209.12**	**59.88**	**-149.24**	**-71.37%**	**7,722.74**	**2,727.20**	**-4,995.54**	**-64.69%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
2-4471.05	PENALTY	12,480.75	0.00	-12,480.75	-100.00%	89,403.42	32,197.61	-57,205.81	-63.99%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**12,480.75**	**0.00**	**-12,480.75**	**-100.00%**	**89,403.42**	**32,197.61**	**-57,205.81**	**-63.99%**
RevCategory: 4472 - INTEREST INCOME									
2-4472.00	INTEREST INCOME-INVESTMNTS	3,263.88	30,062.91	26,799.03	821.08%	22,863.71	150,310.10	127,446.39	557.42%
2-4472.01	INTEREST INCOME-BANK ACCTS	830.99	7,694.70	6,863.71	825.97%	6,538.25	29,115.16	22,576.91	345.31%
2-4472.98	INTEREST INCOME-BOND FUNDS	3.76	546.30	542.54	14,429.26%	95.15	7,773.89	7,678.74	8,070.14%
	RevCategory 4472 - INTEREST INCOME Total:	**4,098.63**	**38,303.91**	**34,205.28**	**834.55%**	**29,497.11**	**187,199.15**	**157,702.04**	**534.64%**
RevCategory: 4475 - RENT INCOME									
2-4475.00	RENT INCOME	600.00	0.00	-600.00	-100.00%	4,200.00	1,200.00	-3,000.00	-71.43%
	RevCategory 4475 - RENT INCOME Total:	**600.00**	**0.00**	**-600.00**	**-100.00%**	**4,200.00**	**1,200.00**	**-3,000.00**	**-71.43%**
RevCategory: 4476 - NEW CUSTOMER FEES									
2-4476.00	NEW CUSTOMER FEES	5,615.00	4,620.00	-995.00	-17.72%	47,661.00	40,830.00	-6,831.00	-14.33%
2-4476.10	ACCESS FEES	7,500.00	42,600.00	35,100.00	468.00%	183,000.00	123,030.00	-59,970.00	-32.77%
2-4476.20	IMPACT FEES	160,600.00	38,000.00	-122,600.00	-76.34%	819,400.00	484,600.00	-334,800.00	-40.86%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**173,715.00**	**85,220.00**	**-88,495.00**	**-50.94%**	**1,050,061.00**	**648,460.00**	**-401,601.00**	**-38.25%**
RevCategory: 4482 - INLAND BILLING REVENUE									
2-4482.00	INLAND BILLING REVENUE	5,410.00	5,478.25	68.25	1.26%	37,793.75	36,231.75	-1,562.00	-4.13%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,410.00**	**5,478.25**	**68.25**	**1.26%**	**37,793.75**	**36,231.75**	**-1,562.00**	**-4.13%**

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4485 - MISCELLANEOUS INCOME									
2-4485.00	MISCELLANEOUS INCOME	8,181.16	10,344.50	2,163.34	26.44%	66,065.33	89,399.18	23,333.85	35.32%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**8,181.16**	**10,344.50**	**2,163.34**	**26.44%**	**66,065.33**	**89,399.18**	**23,333.85**	**35.32%**
	Revenue Total:	**1,363,491.59**	**1,486,991.13**	**123,499.54**	**9.06%**	**9,883,688.54**	**10,771,461.07**	**887,772.53**	**8.98%**
Expense									
SubCategory: 510 - SALARIES									
2-560-5100	SALARIES ENGINEERING	24,740.64	28,216.81	-3,476.17	-14.05%	173,789.81	184,097.29	-10,307.48	-5.93%
2-560-5101	CONTRACT SALARY	811.80	0.00	811.80	100.00%	2,306.86	0.00	2,306.86	100.00%
2-560-5102	CAPITALIZED COSTS	-9,896.25	-12,220.00	2,323.75	23.48%	-96,593.75	-95,878.75	-715.00	-0.74%
2-565-5100	FIELD SALARIES	52,557.24	80,121.93	-27,564.69	-52.45%	360,225.95	511,075.48	-150,849.53	-41.88%
2-565-5102	CAPITALIZED COSTS	0.00	-367.50	367.50	0.00%	-2,400.00	-2,502.50	102.50	4.27%
2-570-5100	OFFICE SALARIES	48,766.63	52,625.70	-3,859.07	-7.91%	341,224.19	350,589.40	-9,365.21	-2.74%
2-580-5100	SALARIES	6,481.92	0.00	6,481.92	100.00%	40,594.46	0.00	40,594.46	100.00%
2-580-5102	CAPITALIZED COSTS	-175.00	0.00	-175.00	-100.00%	-880.00	0.00	-880.00	-100.00%
2-591-5100	SALARIES AND WAGES	71,107.21	92,236.54	-21,129.33	-29.71%	488,128.34	548,304.37	-60,176.03	-12.33%
2-591-5102	CAPITALIZED COSTS	-633.75	0.00	-633.75	-100.00%	-3,218.75	-3,412.50	193.75	6.02%
	SubCategory 510 - SALARIES Total:	**193,760.44**	**240,613.48**	**-46,853.04**	**-24.18%**	**1,303,177.11**	**1,492,272.79**	**-189,095.68**	**-14.51%**
SubCategory: 520 - EMPLOYEE BENEFITS									
2-560-5104	PERS-ENGINEERING	3,530.11	3,819.71	-289.60	-8.20%	25,043.60	27,166.31	-2,122.71	-8.48%
2-560-5105	HEALTH INSURANCE	2,452.07	2,803.26	-351.19	-14.32%	15,458.20	16,748.04	-1,289.84	-8.34%
2-560-5106	LIFE INSURANCE	58.37	58.96	-0.59	-1.01%	430.53	403.67	26.86	6.24%
2-560-5107	DISABILITY INSURANCE	17.37	17.06	0.31	1.78%	125.32	119.04	6.28	5.01%
2-565-5104	PERS-FIELD	7,529.09	10,813.79	-3,284.70	-43.63%	53,717.35	74,986.66	-21,269.31	-39.59%
2-565-5105	HEALTH INSURANCE	11,442.97	15,909.87	-4,466.90	-39.04%	76,487.82	87,238.90	-10,751.08	-14.06%
2-565-5106	LIFE INSURANCE	291.84	373.44	-81.60	-27.96%	2,014.98	2,468.20	-453.22	-22.49%
2-565-5107	DISABILITY INSURANCE	86.85	108.04	-21.19	-24.40%	586.61	728.36	-141.75	-24.16%
2-565-5110	UNIFORMS	616.44	6,488.07	-5,871.63	-952.51%	5,789.92	10,458.65	-4,668.73	-80.64%
2-570-5104	PERS-OFFICE	6,842.40	6,832.88	9.52	0.14%	49,769.28	51,785.55	-2,016.27	-4.05%
2-570-5105	HEALTH INSURANCE	7,380.40	7,475.38	-94.98	-1.29%	51,135.80	47,317.98	3,817.82	7.47%
2-570-5106	LIFE INSURANCE	194.56	176.89	17.67	9.08%	1,249.73	1,216.70	33.03	2.64%
2-570-5107	DISABILITY INSURANCE	57.90	51.18	6.72	11.61%	374.50	359.13	15.37	4.10%
2-570-5110	UNIFORMS	0.00	-5,193.38	5,193.38	0.00%	0.00	0.00	0.00	0.00%
2-580-5104	PERS-METER READING	900.40	0.00	900.40	100.00%	6,012.39	0.00	6,012.39	100.00%
2-580-5105	HEALTH INSURANCE	817.36	0.00	817.36	100.00%	8,985.45	0.00	8,985.45	100.00%
2-580-5106	LIFE INSURANCE	38.91	0.00	38.91	100.00%	252.95	0.00	252.95	100.00%
2-580-5107	DISABILITY INSURANCE	11.58	0.00	11.58	100.00%	73.39	0.00	73.39	100.00%
2-580-5110	UNIFORMS	155.19	0.00	155.19	100.00%	871.61	0.00	871.61	100.00%
2-591-5104	PERS-RPCF	10,105.06	12,336.77	-2,231.71	-22.09%	72,161.84	80,972.75	-8,810.91	-12.21%
2-591-5105	HEALTH INSURANCE	12,260.33	14,950.75	-2,690.42	-21.94%	87,475.27	82,943.80	4,531.47	5.18%
2-591-5106	LIFE & DISABILITY INSURANCE	429.19	385.79	43.40	10.11%	2,719.19	2,712.97	6.22	0.23%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-591-5110	UNIFORMS	503.77	630.79	-127.02	-25.21%	3,374.32	3,698.71	-324.39	-9.61%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	**65,722.16**	**78,039.25**	**-12,317.09**	**-18.74%**	**464,110.05**	**491,325.42**	**-27,215.37**	**-5.86%**
SubCategory: 522 - PAYROLL TAXES									
2-560-5111	FICA	1,679.68	1,822.30	-142.62	-8.49%	12,064.09	13,087.50	-1,023.41	-8.48%
2-565-5111	FICA	3,544.22	5,095.91	-1,551.69	-43.78%	25,349.29	35,770.70	-10,421.41	-41.11%
2-570-5111	FICA	3,264.40	3,251.65	12.75	0.39%	24,014.23	25,080.91	-1,066.68	-4.44%
2-580-5111	FICA	433.21	0.00	433.21	100.00%	2,901.51	0.00	2,901.51	100.00%
2-591-5111	FICA	4,730.49	5,752.72	-1,022.23	-21.61%	33,970.10	38,196.60	-4,226.50	-12.44%
	SubCategory 522 - PAYROLL TAXES Total:	**13,652.00**	**15,922.58**	**-2,270.58**	**-16.63%**	**98,299.22**	**112,135.71**	**-13,836.49**	**-14.08%**
SubCategory: 525 - TRAVEL & TRAINING									
2-555-5252	TRAINING EXPENSE	54.64	0.00	54.64	100.00%	884.05	1,096.83	-212.78	-24.07%
2-560-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	108.10	3,691.97	-3,583.87	-3,315.33%
2-560-5252	TRAINING EXPENSE	0.00	646.17	-646.17	0.00%	187.50	1,821.17	-1,633.67	-871.29%
2-565-5251	TRAVEL AND TRAINING	877.50	1,606.16	-728.66	-83.04%	4,281.43	8,614.07	-4,332.64	-101.20%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	327.94	688.02	-360.08	-109.80%
2-570-5252	TRAINING EXPENSE	0.00	1,938.49	-1,938.49	0.00%	821.16	5,339.49	-4,518.33	-550.24%
2-591-5251	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	1,415.29	4,332.05	-2,916.76	-206.09%
2-592-5251	TRAVEL & TRAINING	0.00	42.80	-42.80	0.00%	80.00	1,092.22	-1,012.22	-1,265.28%
2-593-5251	TRAVEL & TRAINING	0.00	1,332.32	-1,332.32	0.00%	182.80	1,687.62	-1,504.82	-823.21%
2-594-5251	TRAVEL & TRAINING	215.00	0.00	215.00	100.00%	1,950.00	40.00	1,910.00	97.95%
	SubCategory 525 - TRAVEL & TRAINING Total:	**1,147.14**	**5,565.94**	**-4,418.80**	**-385.20%**	**10,238.27**	**28,403.44**	**-18,165.17**	**-177.42%**
SubCategory: 530 - UTILITIES									
2-555-5350	UTILITIES	3,382.80	3,503.27	-120.47	-3.56%	15,347.54	19,436.72	-4,089.18	-26.64%
2-565-5350	UTILITIES	5,653.87	6,207.77	-553.90	-9.80%	42,359.05	45,807.10	-3,448.05	-8.14%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	581.66	582.77	-1.11	-0.19%	3,959.76	4,161.56	-201.80	-5.10%
2-591-5350	TELEPHONE EXPENSE	1,068.07	1,186.52	-118.45	-11.09%	7,107.65	8,412.94	-1,305.29	-18.36%
2-593-5350	UTILITIES	50,771.98	60,134.07	-9,362.09	-18.44%	311,742.56	415,603.22	-103,860.66	-33.32%
	SubCategory 530 - UTILITIES Total:	**61,458.38**	**71,614.40**	**-10,156.02**	**-16.53%**	**380,516.56**	**493,421.54**	**-112,904.98**	**-29.67%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
2-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	76.65	10.95	65.70	85.71%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	34.50	226.84	-192.34	-557.51%	94.50	1,077.01	-982.51	-1,039.69%
2-555-5302	JANITORIAL EXPENSE	2,019.41	1,654.15	365.26	18.09%	9,582.52	12,054.46	-2,471.94	-25.80%
2-555-5305	MISCELLANEOUS	10,289.35	10,860.70	-571.35	-5.55%	31,181.93	83,981.09	-52,799.16	-169.33%
2-555-5331	IWG/USGS	-187.00	0.00	-187.00	-100.00%	10,157.00	0.00	10,157.00	100.00%
2-560-5305	MISCELLANEOUS	0.00	75.00	-75.00	0.00%	362.60	75.00	287.60	79.32%
2-560-5306	SUPPLIES	0.00	0.00	0.00	0.00%	1,130.29	1,448.17	-317.88	-28.12%
2-560-5307	OUTSIDE SERVICES	184.22	180.91	3.31	1.80%	2,340.87	1,453.84	887.03	37.89%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	52.00	-52.00	0.00%	156.00	229.50	-73.50	-47.12%
2-565-5304	SAFETY EQUIPMENT	1,105.96	35.00	1,070.96	96.84%	3,922.17	1,184.59	2,737.58	69.80%
2-565-5305	MISCELLANEOUS	10.69	-48.96	59.65	558.00%	258.67	535.33	-276.66	-106.95%
2-565-5306	OFFICE SUPPLIES	173.50	545.18	-371.68	-214.22%	3,094.70	2,228.05	866.65	28.00%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5307	OUTSIDE SERVICES	312.38	1,807.12	-1,494.74	-478.50%	4,767.41	6,116.06	-1,348.65	-28.29%
2-565-5308	DUES, SUBSCR, LICENSE	172.00	0.00	172.00	100.00%	645.66	52.00	593.66	91.95%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	4,007.11	-4,007.11	0.00%	5,573.28	4,007.11	1,566.17	28.10%
2-570-5305	MISCELLANEOUS	71.95	183.56	-111.61	-155.12%	348.14	2,471.35	-2,123.21	-609.87%
2-570-5306	OFFICE SUPPLIES	153.06	943.55	-790.49	-516.46%	9,613.55	5,456.82	4,156.73	43.24%
2-570-5307	OUTSIDE SERVICES	376.57	120.04	256.53	68.12%	1,326.76	1,722.82	-396.06	-29.85%
2-570-5308	ASSOC. DUES & EXPENSES	199.65	107.15	92.50	46.33%	508.15	400.19	107.96	21.25%
2-570-5309	POSTAGE/MAILING	13,966.06	-1,770.57	15,736.63	112.68%	77,150.48	70,295.87	6,854.61	8.88%
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	142.78	51.44	91.34	63.97%	1,936.63	2,902.31	-965.68	-49.86%
2-570-5312	ARKANSAS ONE CALL	592.68	624.27	-31.59	-5.33%	5,298.55	4,354.72	943.83	17.81%
2-570-5320	COMPUTER EXPENSE	550.50	870.14	-319.64	-58.06%	3,478.01	4,550.91	-1,072.90	-30.85%
2-591-5304	PERSONNEL SAFETY EQUIP.	633.91	2,418.98	-1,785.07	-281.60%	5,315.51	5,372.40	-56.89	-1.07%
2-591-5305	MISCELLANEOUS	0.00	58.73	-58.73	0.00%	23.21	108.01	-84.80	-365.36%
2-591-5306	OFFICE SUPPLIES & POSTAGE	0.00	0.00	0.00	0.00%	2,558.76	2,303.41	255.35	9.98%
2-591-5307	OUTSIDE SERVICES	817.83	590.00	227.83	27.86%	4,875.01	4,773.51	101.50	2.08%
2-591-5308	PUBLICATIONS AND DUES	121.00	0.00	121.00	100.00%	10,901.79	10,745.00	156.79	1.44%
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	1,318.00	-3,667.01	4,985.01	378.23%	2,099.80	2,226.46	-126.66	-6.03%
2-592-5307	OUTSIDE SERVICES	127.50	908.63	-781.13	-612.65%	5,942.63	5,135.74	806.89	13.58%
2-592-5314	PLANT RESEARCH	1,119.00	459.29	659.71	58.96%	3,036.35	6,472.11	-3,435.76	-113.15%
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	415.28	0.00	415.28	100.00%	415.28	181.21	234.07	56.36%
2-593-5307	OUTSIDE SERVICES	45.13	0.00	45.13	100.00%	3,140.13	3,991.85	-851.72	-27.12%
2-594-5305	MISCELLANEOUS	0.00	42.10	-42.10	0.00%	452.38	328.60	123.78	27.36%
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	4,005.87	3,659.22	346.65	8.65%	38,013.75	31,253.23	6,760.52	17.78%
2-595-5306	SUPPLIES	0.00	-22.97	22.97	0.00%	0.00	0.00	0.00	0.00%
2-595-5307	OUTSIDE SERVICES	17.27	29.16	-11.89	-68.85%	1,286.91	8,053.96	-6,767.05	-525.84%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**38,800.00**	**25,000.76**	**13,799.24**	**35.57%**	**252,746.28**	**287,750.64**	**-35,004.36**	**-13.85%**
SubCategory: 540 - TAXES AND FEES									
2-555-5401	CITY FRANCHISE FEES	41,229.88	42,177.75	-947.87	-2.30%	300,716.06	338,701.70	-37,985.64	-12.63%
	SubCategory 540 - TAXES AND FEES Total:	**41,229.88**	**42,177.75**	**-947.87**	**-2.30%**	**300,716.06**	**338,701.70**	**-37,985.64**	**-12.63%**
SubCategory: 550 - REPAIR & MAINTENANCE									
2-560-5551	VEHICLE EXPENSE	162.90	115.65	47.25	29.01%	1,363.88	945.83	418.05	30.65%
2-565-5551	VEHICLE MAINT.	1,761.58	94.49	1,667.09	94.64%	9,462.56	12,997.07	-3,534.51	-37.35%
2-565-5552	FIELD REPAIR AND MAINT.	4,209.89	7,040.72	-2,830.83	-67.24%	27,275.13	17,565.56	9,709.57	35.60%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	0.00	-9.89	9.89	0.00%
2-565-5554	CAMERA	710.35	0.00	710.35	100.00%	17,822.54	6,951.34	10,871.20	61.00%
2-565-5555	SCADA HAND TOOLS	0.00	0.00	0.00	0.00%	247.45	87.31	160.14	64.72%
2-565-5556	FLUSHTRUCKS	1,996.05	0.00	1,996.05	100.00%	13,324.68	53,734.57	-40,409.89	-303.27%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5557	EQUIPMENT MAINT.	1,446.99	4.38	1,442.61	99.70%	4,411.53	2,707.55	1,703.98	38.63%
2-565-5558	SUPPLIES, HAND TOOLS	3,636.90	-25.40	3,662.30	100.70%	9,620.57	10,701.85	-1,081.28	-11.24%
2-565-5559	GAS AND OIL	3,250.45	4,291.27	-1,040.82	-32.02%	25,942.13	42,420.96	-16,478.83	-63.52%
2-565-5560	GENERATOR MAINTENANCE	4,397.53	0.00	4,397.53	100.00%	8,345.30	6,310.92	2,034.38	24.38%
2-565-5561	BUILDING MAINT.	294.32	379.15	-84.83	-28.82%	4,267.66	10,096.52	-5,828.86	-136.58%
2-565-5563	LIFT STATION MAINT	191.08	0.00	191.08	100.00%	21,044.65	12,235.53	8,809.12	41.86%
2-580-5570	MAINTENANCE AND FUEL	2,940.59	0.00	2,940.59	100.00%	9,868.17	0.00	9,868.17	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	0.00	0.00	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	0.00	1,297.05	-1,297.05	0.00%	10,244.26	1,871.64	8,372.62	81.73%
2-594-5551	VEHICLE EXPENSE	0.00	332.54	-332.54	0.00%	3,434.58	534.66	2,899.92	84.43%
2-594-5557	EQUIPMENT MAINT.	48,416.19	19,368.34	29,047.85	60.00%	157,166.65	146,902.06	10,264.59	6.53%
2-594-5559	SUPPORT EQUIPMENT	0.00	-6,962.47	6,962.47	0.00%	0.00	844.00	-844.00	0.00%
2-594-5560	EQUIPMENT RENTAL	785.97	762.50	23.47	2.99%	1,057.83	1,044.01	13.82	1.31%
2-594-5561	BLDGS. & GROUNDS MAINT.	523.20	987.76	-464.56	-88.79%	6,944.56	10,106.37	-3,161.81	-45.53%
2-594-5562	MAINTENANCE SUPPLIES	1,957.61	40.50	1,917.11	97.93%	4,191.91	8,117.42	-3,925.51	-93.64%
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:	**76,681.60**	**27,726.48**	**48,955.12**	**63.84%**	**336,238.89**	**347,395.18**	**-11,156.29**	**-3.32%**
SubCategory: 560 - INSURANCE									
2-555-5600	INSURANCE	822.82	787.23	35.59	4.33%	5,247.69	5,777.08	-529.39	-10.09%
2-560-5601	WORKMANS COMPENSATION	352.28	288.45	63.83	18.12%	2,551.04	2,402.13	148.91	5.84%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	19.95	24.63	-4.68	-23.46%	149.75	174.91	-25.16	-16.80%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	127.33	127.33	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,252.64	1,977.55	275.09	12.21%	17,138.58	16,060.54	1,078.04	6.29%
2-565-5602	INS.-VEHICLES & BLDGS.	1,301.30	1,222.79	78.51	6.03%	8,801.54	9,604.99	-803.45	-9.13%
2-565-5603	INSURANCE-VEHICLES	0.00	0.00	0.00	0.00%	0.00	50.04	-50.04	0.00%
2-570-5601	WORKMANS COMPENSATION	57.23	46.45	10.78	18.84%	318.11	389.83	-71.72	-22.55%
2-580-5601	WORKMANS COMPENSATION	94.53	0.00	94.53	100.00%	679.29	0.00	679.29	100.00%
2-580-5603	INSURANCE-VEHICLES	47.54	0.00	47.54	100.00%	332.78	0.00	332.78	100.00%
2-591-5601	WORKMANS COMPENSATION	1,202.21	1,135.18	67.03	5.58%	7,599.53	8,348.44	-748.91	-9.85%
2-591-5602	INSURANCE-BLDGS & VEHICLES	2,823.16	4,350.87	-1,527.71	-54.11%	20,019.20	30,307.10	-10,287.90	-51.39%
	SubCategory 560 - INSURANCE Total:	**8,991.85**	**9,851.34**	**-859.49**	**-9.56%**	**62,964.84**	**73,242.39**	**-10,277.55**	**-16.32%**
SubCategory: 565 - PROFESSIONAL FEES									
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.60	-127.27	-12.62%	7,578.59	7,821.97	-243.38	-3.21%
2-555-5651	ATTORNEY RETAINER FEES	2,126.50	2,060.00	66.50	3.13%	23,631.97	19,140.00	4,491.97	19.01%
	SubCategory 565 - PROFESSIONAL FEES Total:	**3,134.83**	**3,195.60**	**-60.77**	**-1.94%**	**31,210.56**	**26,961.97**	**4,248.59**	**13.61%**
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%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-591-9112	2016 BOND INTEREST	27,100.00	23,183.33	3,916.67	14.45%	204,766.68	177,949.99	26,816.69	13.10%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-64,513.68	-64,513.68	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-22,525.02	-22,525.02	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	920.64	920.64	0.00	0.00%
	SubCategory 570 - BONDS Total:	**14,797.42**	**10,880.75**	**3,916.67**	**26.47%**	**122,648.62**	**95,831.93**	**26,816.69**	**21.86%**
SubCategory: 580 - DEPRECIATION									
2-555-5800	DEPRECIATION	202,166.67	186,916.66	15,250.01	7.54%	1,415,166.69	1,318,416.62	96,750.07	6.84%
2-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	15,120.00	15,166.62	-46.62	-0.31%
2-565-5800	DEPRECIATION	16,600.00	17,500.00	-900.00	-5.42%	116,200.00	122,500.00	-6,300.00	-5.42%
2-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	5,810.00	0.00	5,810.00	100.00%
2-591-5800	DEPRECIATION-WWTP	207,166.67	205,833.33	1,333.34	0.64%	1,450,166.69	1,440,833.31	9,333.38	0.64%
	SubCategory 580 - DEPRECIATION Total:	**428,923.34**	**412,416.65**	**16,506.69**	**3.85%**	**3,002,463.38**	**2,896,916.55**	**105,546.83**	**3.52%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
2-555-5801	AMORTIZATION OF SOFTWARE HOSTIN...	2,500.00	2,500.00	0.00	0.00%	17,287.40	17,500.00	-212.60	-1.23%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	7,735.00	7,735.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,605.00**	**3,605.00**	**0.00**	**0.00%**	**25,022.40**	**25,235.00**	**-212.60**	**-0.85%**
SubCategory: 585 - BAD DEBTS									
2-555-5850	BAD DEBTS	3,064.65	3,000.00	64.65	2.11%	26,070.66	21,317.70	4,752.96	18.23%
	SubCategory 585 - BAD DEBTS Total:	**3,064.65**	**3,000.00**	**64.65**	**2.11%**	**26,070.66**	**21,317.70**	**4,752.96**	**18.23%**
SubCategory: 590 - COMPUTER MAINTENANCE									
2-555-5580	EQUIP. MAINT. FEES	98.55	289.00	-190.45	-193.25%	1,889.85	2,567.76	-677.91	-35.87%
2-555-5581	SOFTWARE MAINTENANCE FEES	9,887.37	7,739.11	2,148.26	21.73%	64,126.74	80,207.74	-16,081.00	-25.08%
2-560-5582	SOFTWARE MAINTENANCE	277.71	273.12	4.59	1.65%	1,862.84	1,911.80	-48.96	-2.63%
2-565-5580	CUES SOFTWARE	169.17	169.17	0.00	0.00%	1,184.19	1,184.19	0.00	0.00%
2-591-5583	COMPUTER EXPENSE	1,449.84	1,337.46	112.38	7.75%	10,321.94	9,755.32	566.62	5.49%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**11,882.64**	**9,807.86**	**2,074.78**	**17.46%**	**79,385.56**	**95,626.81**	**-16,241.25**	**-20.46%**
SubCategory: 595 - TRANSFER OF COSTS									
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	4,200.00	0.00	0.00%	38,400.00	13,400.00	25,000.00	65.10%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	4,625.00	15,625.00	-11,000.00	-237.84%
2-580-5950	TRANSFER MR COSTS/WATER	925.00	0.00	925.00	100.00%	12,475.00	0.00	12,475.00	100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**4,500.00**	**3,575.00**	**925.00**	**20.56%**	**55,500.00**	**29,025.00**	**26,475.00**	**47.70%**
SubCategory: 597 - CHEMICALS									
2-592-5970	CHEMICALS	6,298.91	4,678.82	1,620.09	25.72%	8,496.72	4,678.82	3,817.90	44.93%
2-593-5970	CHEMICALS	7,242.64	14,622.40	-7,379.76	-101.89%	43,045.29	84,675.37	-41,630.08	-96.71%
2-595-5970	CHEMICALS	0.00	-29,047.44	29,047.44	0.00%	0.00	0.00	0.00	0.00%
	SubCategory 597 - CHEMICALS Total:	**13,541.55**	**-9,746.22**	**23,287.77**	**171.97%**	**51,542.01**	**89,354.19**	**-37,812.18**	**-73.36%**
SubCategory: 598 - SLUDGE DISPOSAL									
2-595-5980	SLUDGE DISPOSAL COSTS	75,352.06	96,891.27	-21,539.21	-28.58%	239,223.87	331,085.69	-91,861.82	-38.40%

		2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-595-5981	SLUDGE DISPOSAL REVENUE	0.00	-3,658.87	3,658.87	0.00%	0.00	-14,729.69	14,729.69	0.00%
	SubCategory 598 - SLUDGE DISPOSAL Total:	**75,352.06**	**93,232.40**	**-17,880.34**	**-23.73%**	**239,223.87**	**316,356.00**	**-77,132.13**	**-32.24%**
	Expense Total:	**1,060,244.94**	**1,046,479.02**	**13,765.92**	**1.30%**	**6,842,074.34**	**7,261,273.96**	**-419,199.62**	**-6.13%**
	Fund 2 Surplus (Deficit):	**303,246.65**	**440,512.11**	**137,265.46**	**45.27%**	**3,041,614.20**	**3,510,187.11**	**468,572.91**	**15.41%**
	Total Surplus (Deficit):	**422,509.71**	**824,762.11**	**402,252.40**	**95.21%**	**5,452,760.06**	**7,136,142.50**	**1,683,382.44**	**30.87%**

Group Summary

SubCategor…	2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. 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								
	552,268.86	761,027.82	208,758.96	37.80%	5,161,206.02	6,433,059.53	1,271,853.51	24.64%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**552,268.86**	**761,027.82**	**208,758.96**	**37.80%**	**5,161,206.02**	**6,433,059.53**	**1,271,853.51**	**24.64%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	261,197.10	325,171.54	63,974.44	24.49%	2,459,976.14	3,077,735.44	617,759.30	25.11%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**261,197.10**	**325,171.54**	**63,974.44**	**24.49%**	**2,459,976.14**	**3,077,735.44**	**617,759.30**	**25.11%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	103,357.36	116,018.15	12,660.79	12.25%	891,025.08	1,019,937.66	128,912.58	14.47%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**103,357.36**	**116,018.15**	**12,660.79**	**12.25%**	**891,025.08**	**1,019,937.66**	**128,912.58**	**14.47%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	31,028.71	23,787.80	-7,240.91	-23.34%	302,211.73	217,569.67	-84,642.06	-28.01%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**31,028.71**	**23,787.80**	**-7,240.91**	**-23.34%**	**302,211.73**	**217,569.67**	**-84,642.06**	**-28.01%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	50,466.76	9,221.40	-41,245.36	-81.73%	358,226.80	147,314.93	-210,911.87	-58.88%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**50,466.76**	**9,221.40**	**-41,245.36**	**-81.73%**	**358,226.80**	**147,314.93**	**-210,911.87**	**-58.88%**
RevCategory: 4472 - INTEREST INCOME								
	3,887.26	33,104.04	29,216.78	751.60%	27,518.47	149,470.32	121,951.85	443.16%
RevCategory 4472 - INTEREST INCOME Total:	**3,887.26**	**33,104.04**	**29,216.78**	**751.60%**	**27,518.47**	**149,470.32**	**121,951.85**	**443.16%**
RevCategory: 4474 - SALE OF ASSETS								
	0.00	11,732.00	11,732.00	0.00%	0.00	11,732.00	11,732.00	0.00%
RevCategory 4474 - SALE OF ASSETS Total:	**0.00**	**11,732.00**	**11,732.00**	**0.00%**	**0.00**	**11,732.00**	**11,732.00**	**0.00%**
RevCategory: 4475 - RENT INCOME								
	3,417.33	1,195.00	-2,222.33	-65.03%	23,921.35	8,369.00	-15,552.35	-65.01%
RevCategory 4475 - RENT INCOME Total:	**3,417.33**	**1,195.00**	**-2,222.33**	**-65.03%**	**23,921.35**	**8,369.00**	**-15,552.35**	**-65.01%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	74,495.00	70,675.00	-3,820.00	-5.13%	589,990.00	415,700.00	-174,290.00	-29.54%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**74,495.00**	**70,675.00**	**-3,820.00**	**-5.13%**	**589,990.00**	**415,700.00**	**-174,290.00**	**-29.54%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,410.00	5,478.25	68.25	1.26%	37,793.75	36,231.75	-1,562.00	-4.13%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,410.00**	**5,478.25**	**68.25**	**1.26%**	**37,793.75**	**36,231.75**	**-1,562.00**	**-4.13%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	4,276.00	1,617.65	-2,658.35	-62.17%	12,799.30	6,365.45	-6,433.85	-50.27%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**4,276.00**	**1,617.65**	**-2,658.35**	**-62.17%**	**12,799.30**	**6,365.45**	**-6,433.85**	**-50.27%**
Revenue Total:	**1,089,804.38**	**1,359,028.65**	**269,224.27**	**24.70%**	**9,864,668.64**	**11,523,485.75**	**1,658,817.11**	**16.82%**

SubCategor…	2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Expense								
500 - WATER PURCHASES	371,722.53	358,758.50	12,964.03	3.49%	3,267,144.51	3,481,784.28	-214,639.77	-6.57%
510 - SALARIES	118,658.39	145,961.10	-27,302.71	-23.01%	884,154.69	948,831.08	-64,676.39	-7.32%
520 - EMPLOYEE BENEFITS	45,542.84	49,989.11	-4,446.27	-9.76%	324,989.28	327,605.21	-2,615.93	-0.80%
522 - PAYROLL TAXES	9,141.32	10,861.75	-1,720.43	-18.82%	69,726.13	77,266.50	-7,540.37	-10.81%
525 - TRAVEL & TRAINING	964.19	3,447.49	-2,483.30	-257.55%	6,983.27	11,591.53	-4,608.26	-65.99%
530 - UTILITIES	8,947.65	13,153.70	-4,206.05	-47.01%	45,506.86	76,004.25	-30,497.39	-67.02%
535 - OPERATING SUPPLIES & OTHER	31,126.95	18,323.04	12,803.91	41.13%	159,773.62	221,420.31	-61,646.69	-38.58%
540 - TAXES AND FEES	11,545.60	11,730.40	-184.80	-1.60%	80,819.20	82,112.80	-1,293.60	-1.60%
550 - REPAIR & MAINTENANCE	41,904.19	32,980.06	8,924.13	21.30%	303,050.74	350,269.03	-47,218.29	-15.58%
560 - INSURANCE	5,721.91	5,918.15	-196.24	-3.43%	38,114.58	44,541.08	-6,426.50	-16.86%
565 - PROFESSIONAL FEES	2,504.33	6,915.60	-4,411.27	-176.15%	26,580.07	26,041.97	538.10	2.02%
570 - BONDS	53,395.00	51,111.13	2,283.87	4.28%	386,423.31	370,913.34	15,509.97	4.01%
580 - DEPRECIATION	256,820.00	253,813.33	3,006.67	1.17%	1,797,740.00	1,776,693.31	21,046.69	1.17%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	25,235.00	25,235.00	0.00	0.00%
585 - BAD DEBTS	2,731.88	2,397.40	334.48	12.24%	21,505.35	17,788.06	3,717.29	17.29%
590 - COMPUTER MAINTENANCE	10,709.54	9,387.89	1,321.65	12.34%	71,276.17	88,457.61	-17,181.44	-24.11%
595 - TRANSFER OF COSTS	-4,500.00	-3,575.00	-925.00	-20.56%	-55,500.00	-29,025.00	-26,475.00	-47.70%
Expense Total:	**970,541.32**	**974,778.65**	**-4,237.33**	**-0.44%**	**7,453,522.78**	**7,897,530.36**	**-444,007.58**	**-5.96%**
Fund 1 Surplus (Deficit):	**119,263.06**	**384,250.00**	**264,986.94**	**222.19%**	**2,411,145.86**	**3,625,955.39**	**1,214,809.53**	**50.38%**
Fund: 2 - SEWER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	761,910.31	871,170.28	109,259.97	14.34%	5,487,862.74	6,171,025.23	683,162.49	12.45%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**761,910.31**	**871,170.28**	**109,259.97**	**14.34%**	**5,487,862.74**	**6,171,025.23**	**683,162.49**	**12.45%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	239,488.24	304,521.61	65,033.37	27.16%	1,739,812.82	2,092,054.49	352,241.67	20.25%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**239,488.24**	**304,521.61**	**65,033.37**	**27.16%**	**1,739,812.82**	**2,092,054.49**	**352,241.67**	**20.25%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	157,398.38	171,892.70	14,494.32	9.21%	1,371,269.63	1,510,966.46	139,696.83	10.19%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**157,398.38**	**171,892.70**	**14,494.32**	**9.21%**	**1,371,269.63**	**1,510,966.46**	**139,696.83**	**10.19%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	209.12	59.88	-149.24	-71.37%	7,722.74	2,727.20	-4,995.54	-64.69%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**209.12**	**59.88**	**-149.24**	**-71.37%**	**7,722.74**	**2,727.20**	**-4,995.54**	**-64.69%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	12,480.75	0.00	-12,480.75	-100.00%	89,403.42	32,197.61	-57,205.81	-63.99%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**12,480.75**	**0.00**	**-12,480.75**	**-100.00%**	**89,403.42**	**32,197.61**	**-57,205.81**	**-63.99%**
RevCategory: 4472 - INTEREST INCOME								
	4,098.63	38,303.91	34,205.28	834.55%	29,497.11	187,199.15	157,702.04	534.64%

SubCategor…	2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory 4472 - INTEREST INCOME Total:	**4,098.63**	**38,303.91**	**34,205.28**	**834.55%**	**29,497.11**	**187,199.15**	**157,702.04**	**534.64%**
RevCategory: 4475 - RENT INCOME								
	600.00	0.00	-600.00	-100.00%	4,200.00	1,200.00	-3,000.00	-71.43%
RevCategory 4475 - RENT INCOME Total:	**600.00**	**0.00**	**-600.00**	**-100.00%**	**4,200.00**	**1,200.00**	**-3,000.00**	**-71.43%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	173,715.00	85,220.00	-88,495.00	-50.94%	1,050,061.00	648,460.00	-401,601.00	-38.25%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**173,715.00**	**85,220.00**	**-88,495.00**	**-50.94%**	**1,050,061.00**	**648,460.00**	**-401,601.00**	**-38.25%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,410.00	5,478.25	68.25	1.26%	37,793.75	36,231.75	-1,562.00	-4.13%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,410.00**	**5,478.25**	**68.25**	**1.26%**	**37,793.75**	**36,231.75**	**-1,562.00**	**-4.13%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	8,181.16	10,344.50	2,163.34	26.44%	66,065.33	89,399.18	23,333.85	35.32%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**8,181.16**	**10,344.50**	**2,163.34**	**26.44%**	**66,065.33**	**89,399.18**	**23,333.85**	**35.32%**
Revenue Total:	**1,363,491.59**	**1,486,991.13**	**123,499.54**	**9.06%**	**9,883,688.54**	**10,771,461.07**	**887,772.53**	**8.98%**
Expense								
510 - SALARIES	193,760.44	240,613.48	-46,853.04	-24.18%	1,303,177.11	1,492,272.79	-189,095.68	-14.51%
520 - EMPLOYEE BENEFITS	65,722.16	78,039.25	-12,317.09	-18.74%	464,110.05	491,325.42	-27,215.37	-5.86%
522 - PAYROLL TAXES	13,652.00	15,922.58	-2,270.58	-16.63%	98,299.22	112,135.71	-13,836.49	-14.08%
525 - TRAVEL & TRAINING	1,147.14	5,565.94	-4,418.80	-385.20%	10,238.27	28,403.44	-18,165.17	-177.42%
530 - UTILITIES	61,458.38	71,614.40	-10,156.02	-16.53%	380,516.56	493,421.54	-112,904.98	-29.67%
535 - OPERATING SUPPLIES & OTHER	38,800.00	25,000.76	13,799.24	35.57%	252,746.28	287,750.64	-35,004.36	-13.85%
540 - TAXES AND FEES	41,229.88	42,177.75	-947.87	-2.30%	300,716.06	338,701.70	-37,985.64	-12.63%
550 - REPAIR & MAINTENANCE	76,681.60	27,726.48	48,955.12	63.84%	336,238.89	347,395.18	-11,156.29	-3.32%
560 - INSURANCE	8,991.85	9,851.34	-859.49	-9.56%	62,964.84	73,242.39	-10,277.55	-16.32%
565 - PROFESSIONAL FEES	3,134.83	3,195.60	-60.77	-1.94%	31,210.56	26,961.97	4,248.59	13.61%
570 - BONDS	14,797.42	10,880.75	3,916.67	26.47%	122,648.62	95,831.93	26,816.69	21.86%
580 - DEPRECIATION	428,923.34	412,416.65	16,506.69	3.85%	3,002,463.38	2,896,916.55	105,546.83	3.52%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	25,022.40	25,235.00	-212.60	-0.85%
585 - BAD DEBTS	3,064.65	3,000.00	64.65	2.11%	26,070.66	21,317.70	4,752.96	18.23%
590 - COMPUTER MAINTENANCE	11,882.64	9,807.86	2,074.78	17.46%	79,385.56	95,626.81	-16,241.25	-20.46%
595 - TRANSFER OF COSTS	4,500.00	3,575.00	925.00	20.56%	55,500.00	29,025.00	26,475.00	47.70%
597 - CHEMICALS	13,541.55	-9,746.22	23,287.77	171.97%	51,542.01	89,354.19	-37,812.18	-73.36%
598 - SLUDGE DISPOSAL	75,352.06	93,232.40	-17,880.34	-23.73%	239,223.87	316,356.00	-77,132.13	-32.24%
Expense Total:	**1,060,244.94**	**1,046,479.02**	**13,765.92**	**1.30%**	**6,842,074.34**	**7,261,273.96**	**-419,199.62**	**-6.13%**
Fund 2 Surplus (Deficit):	**303,246.65**	**440,512.11**	**137,265.46**	**45.27%**	**3,041,614.20**	**3,510,187.11**	**468,572.91**	**15.41%**
Total Surplus (Deficit):	**422,509.71**	**824,762.11**	**402,252.40**	**95.21%**	**5,452,760.06**	**7,136,142.50**	**1,683,382.44**	**30.87%**

Fund Summary

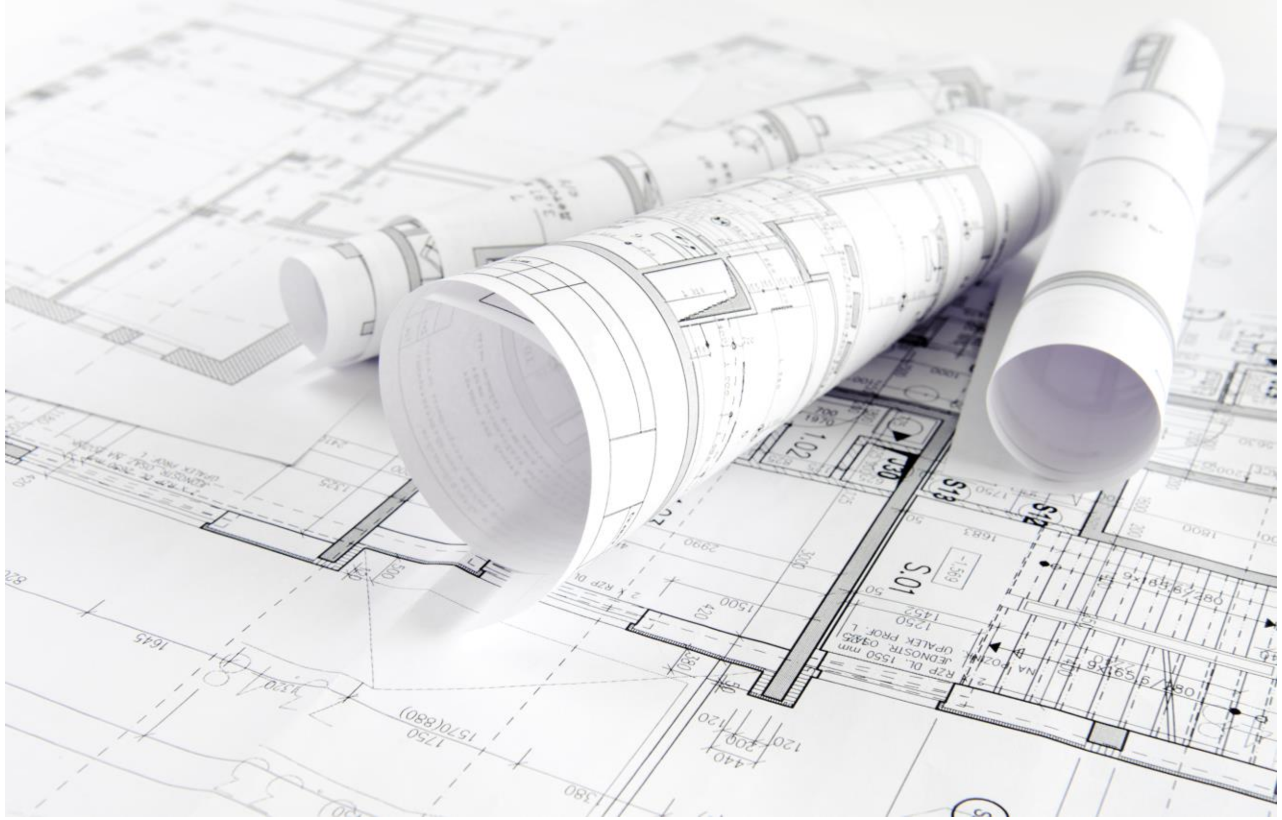
Fund	2021-2022 Jan. Activity	2022-2023 Jan. Activity	Jan. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	119,263.06	384,250.00	264,986.94	222.19%	2,411,145.86	3,625,955.39	1,214,809.53	50.38%
2 - SEWER	303,246.65	440,512.11	137,265.46	45.27%	3,041,614.20	3,510,187.11	468,572.91	15.41%
Total Surplus (Deficit):	**422,509.71**	**824,762.11**	**402,252.40**	**95.21%**	**5,452,760.06**	**7,136,142.50**	**1,683,382.44**	**30.87%**

Engineering Report

Brian Sartain, Utility Engineer

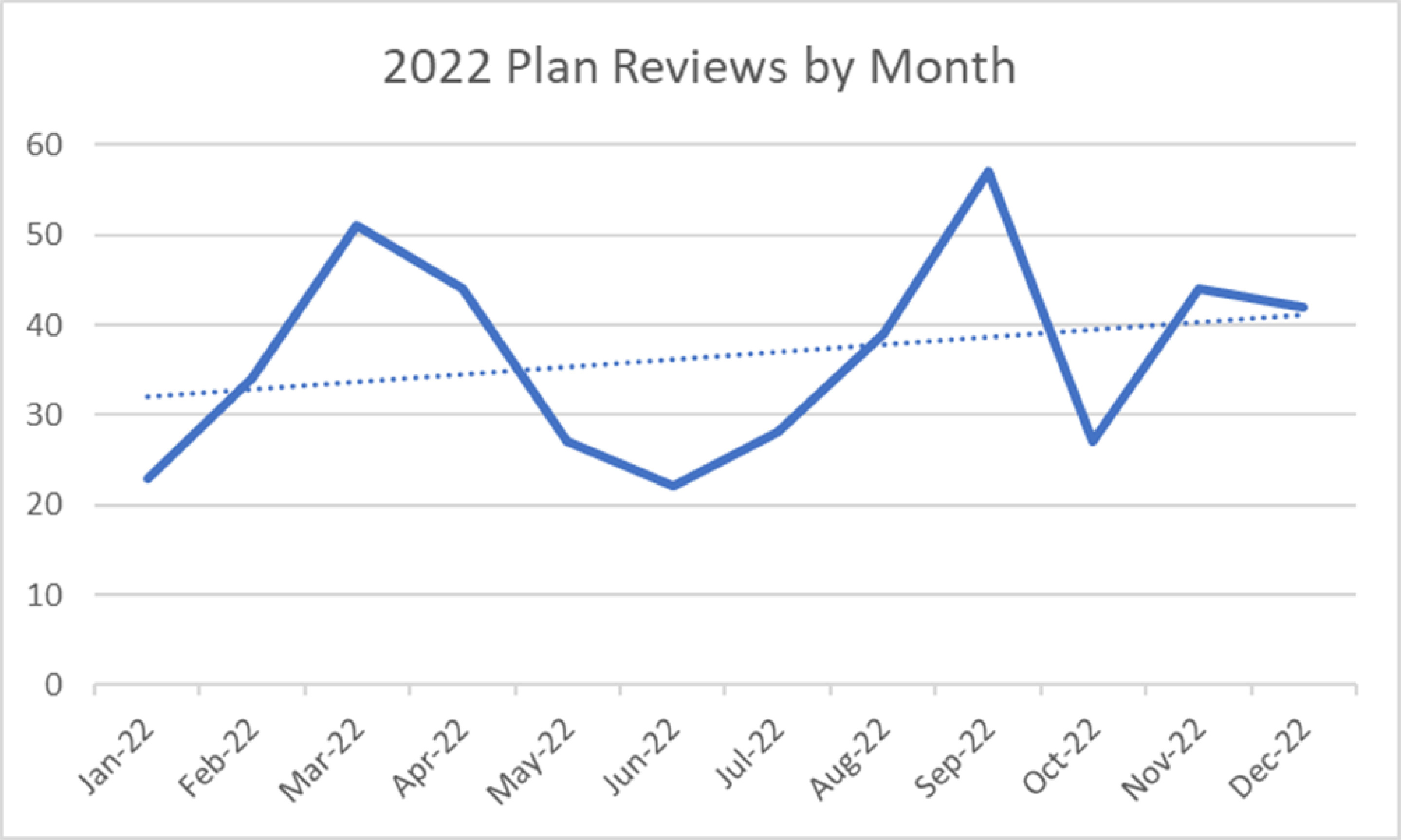
2/21/23

RWU ROGERS WATER UTILITIES



January Plan Review

- 39 Total Plan Reviews (13 Plumbing, 23 Civil, and 3 Fire Sprinkler Reviews)
- 4 New Civil Projects (1st Reviews)
    - SWG Building Addition
    - Shadow Valley Sewer Reroute
    - Dereailleur
    - True Self-Recovery Ph.2



Project Reviews Summary

CCC Review

Project Name	Submittal #	Reviewed	Business Type
Centennial Park	1st Review	1/13/2023	City Project
Stitt Warehouse	2nd Review	1/13/2023	Warehouse
Plaza at Pinnacle Hills - NE	3rd Review	1/13/2023	Mixed Use
M&D Adventures-K9 Resort (3707 W Southern Hills)	1st Review	1/19/2023	Business
NWA Industrial Partners Flex	1st Review	1/19/2023	Warehouse
Piano Bar	1st Review	1/20/2023	Business
Sal-Tea Sloth	2nd Review	1/20/2023	Restaurant
Hudson Road Wholesale	1st Review	1/24/2023	Warehouse
Armor Bank	2nd Review	1/24/2023	Bank
SOHO- Bldg 5	1st Review	1/24/2023	Business
Jim Brown Development	2nd Review	1/24/2023	Leased Retail Space
Apex Remodel- 5509 Walsh	1st Review	1/24/2023	Business
Armor Bank	3rd Review	1/27/2023	Bank

Civil Review

Project Name	Submittal #	Reviewed	Business Type
Shadowbrooke V	5th Review	1/4/2023	Apartments/Leased Comme
Armor Bank	4th Review	1/5/2023	Bank
Shane Tyson's Place	2nd Review	1/6/2023	Apartments
Kum & Go 2422 - Walnut & 28th	4th Review	1/10/2023	Convenience Store
Promenade Utility Garage	2nd Review	1/12/2023	Business
Northwest Park	3rd Review	1/12/2023	City Project
SWG Building Addition	1st Rev TR	1/12/2023	Office/Storage
NWA Industrial Partners Warehouses	3rd Review	1/13/2023	Warehouse
Prairie Creek PUD	2nd Review	1/18/2023	Residential Subdivision
Shadow Valley Ph. 3, Lot 1 Swr. Reroute	1st Review	1/18/2023	Sewer Main Extension
Dereailleur	1st Rev TR	1/19/2023	Multi-Use
True Self-Recovery Ph. 2	1st Rev TR	1/19/2023	Non-profit Organization
Bellview Place	2nd Review	1/19/2023	Multi-Family
Willow Creek Apartments 2022	5th Review	1/19/2023	Apartments/Leased Comme
Sal-Tea Sloth	2nd Review	1/20/2023	Restaurant
Promenade Utility Garage	3rd Review	1/20/2023	Business
Northwest Park	4th Review	1/20/2023	City Project
Jim Brown Development	2nd Review	1/23/2023	Leased Retail Space
Fields at Pinnacle - Lot 2 Mixed Use	3rd Review	1/24/2023	Leased Commercial
E. Pine St. Improvements	5th Review	1/25/2023	City Project
Junction of Scottsdale Ph. 2 (south)	5th Review	1/26/2023	Multi-Family
Fields at Pinnacle - Lot 2 Mixed Use	4th Review	1/27/2023	Leased Commercial
First Western Bank Storage	3rd Review	1/27/2023	Banking Facility

Fire Sprinkler Review

Project Name	Submittal #	Reviewed	Business Type
Junction of Scottsdale Ph. 2 (south)	4th Review	1/17/2023	Multi-Family
Junction of Scottsdale Ph. 1 (north)	4th Review	1/17/2023	Multi-Family
Freeman Family Rentals	1st Review	1/24/2023	Leased Commercial

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

Bids Received

- Sewer Repairs (Blossom Way, 24th & Olive, Dixieland & Town West)
- RWU Materials Storage Improvements (Lilac Tank Site)
- E. Pine St. (added to Arkansas St. project)

Out to Bid (2)

- 2023 Misc. Waterline Replacements

In Design (12)

- RPCF Solids Handling Facility, Ph. II
- Pinnacle & Champions Sewer Improvements
- Hwy 112 Lift Station
- 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
- 4th St. Water & Sewer Replacements – Olrich to Oak
- 7th St. & Will Rogers Water & Sewer Replacement

Pre-Design / Concept (7)

- Hwy 12 E Waterline Replacement
- Blossom Way Sewer Improvements
- Blossom Way Trib 2 Sewer Improvements
- RPCF Capacity Improvement Project
- Water Transmission Corridor / Emergency Conn Study

RPCF Solids Handling Ph.II

The following cost estimates were based on 15% plans and preliminary dryer equipment quotes:

- Huber Equipment Option
  - Total Project Value: $31,911,611

- Wyse Equipment Option
  - Total Project Value: $31,156,457

- Next Steps:
  - Draft a formal Request for Proposal to solicit bids from the two dryer manufacturers.
  - Amend engineering contract to bridge the selection process.

CHC OBSERVATION COMPARISON	WYSSMONT	HUBER	NOTES
	Cost		
Total Cost of Work	$ 15,825,794.00	$ 15,525,586.00	From our observation and costing, cost may not be a factor in regards to selection of the equipment.
CM Fee	$ 909,983.00	$ 892,721.00	
Contingency w/Fee	$ 3,452,045.00	$ 3,421,634.00	
Pre-Construction Fee	$ 136,170.00	$ 136,170.00	
Equipment PO Cost	$ 10,832,474.00	$ 11,935,500.00	
Total Project Cost	$ 31,156,467.00	$ 31,911,611.00	
	Terms		
Warranty Duration	1 year after shipment	1 year from startup or 18 months from delivery	Rogers may want to require an equal warranty period within the RFP. Maybe request a breakout cost for additional warranty and potential cost escalation.
Payment Terms	Net 30	Net 30	Both are bearing interest beyond the net 30.
Due Upon Acceptance of PO	10% upon acceptance of PO, Up to 80% at time of Delivery	10% upon acceptance of PO, Up to 85% at time of Delivery	Wyssmont has stated that their payment terms can be negotiable.
Submittal Lead Time	8 weeks	15-17 weeks	A time to provide services will be needed with the final offer.
Equipment Lead Time	36-44 weeks	36-42 weeks	
Maintenance Contract	Not included	5 year maintenance contract that includes a 10% discount on spare parts and an annual inspection.	
	Constructability		
Dryer Equipment Install Duration	7 months	12 months	Although the durations are vastly different it does not affect the overall timelime of the project.
Components	Less	More	Huber will have a considerably more moving and stationary process and electrical components than compared to Wyssmont. This has lengthened the duration of installation for the Huber unit.
Safety Risk	Higher Risk due to height of structure and dryer equipment.	Less risk as this dryer is ground level and components can be handled with smaller equipement.	
Material Handling	Components will come from various locations across the US and Potentially Canada.	Shipped in containers (components have to be handled twice)	
Mechanical Piping	Minimal in comparison to Huber	More Extensive	Huber requires hot water supply and return along with sludge piping feeding the extruder. Wyssmont requires ductwork installation for the air system. This ductwork is within the scope of supply by Wyssmont.
Building Envelope	60' Sidewall (will need to be erected post equipment installation)	34' Sidewall	Could aesthetics be an issue with Wyssmont?
HVAC		Requires additional air handling due to the boiler room.	
	Manufacturer Assistance and Startup		
Manufacturer On-Site Assembly Assistance	5 man days	70 man days total	The 70 man days for Huber includes delivery, storage, installation of mechanical and electrical, field signal checks, startup, training and performance testing.
Manufacture On-Site Startup Services	2 weeks		
Manufacture Additional Field Service Cost	$2,000/ man day + expenses	$1,000/ man day + expenses	Costs for travel are not included within.
Duration of Anticipated Startup	2 weeks	4 weeks	
	Unit O & M Concerns		
Startup and Shutdown	1.5 hours	.5 hours	Springdale experiences a 3-4 hour startup and shutdown period. They are running at a higher temperature in comparison to the 200 degree temp for this application. CHC fees that .5 hours for Huber is a stretch.
Recommended runtime	No recommendations on runtime.	Recommendation by Huber is to operate 24/7.	
Serviceability	More difficult due to height of components in regards to conveyance and dryer equipment. This unit will have fewer components to maintain.	Less difficult due to most of the components being closer to ground level. This unit although it is closer to ground level there are considerably more components to maintain.	
Screw Conveyance	The current layout budgeted for Wyssmont has 2 less drive units and a shorter amount of conveyance.	The current layout budgeted for Huber includes more LF of screw conveyance and 2 additional drive units.	
Replacement Components	It appears that most if not all of the components can be locally sourced and would be relatively easy to replace/repair.	Components may need to be sourced directly from Huber which may result in extended delays.	
Boiler Unit	Does not require.	Requires boiler system that will require additional maintenance and certifications.	The certification may not be a factor since Rogers currently operates a boiler system.
Operating Temperature	300 degrees (bottom of dryer)	203 degrees	

Other Significant Events

- FOG Ordinance Revisions
  - Engineering is working with RPCF staff to create management policies regarding FOG, Mobile Food & Outdoor Vendors, and Petroleum / Oil. The current city ordinance is outdated and in need of revision.

- Cityworks / GIS Update
  - GIS is within a couple of weeks for go-live for internal mapping for water and sewer utilities. We are currently coordinating with City planning and risk reduction to clarify the planning, permitting, and inspection processes through Cityworks and will be running through several “test projects” in the coming weeks.

Rogers Pollution Control DMR Summary

2023

	Limits	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Phosphorus Mo Avg lbs/day	117	8.19											
Phosphorus 30 Day Mo Avg mg/l	1	0.10											
Phosphorus Max 7 day Avg mg/l	2	0.16											
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751												
Total Suspended Solids Mo Avg	15												
Total Suspended Solids 7 day Avg	23												
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	132.6											
Total Suspended Solids Mo Avg	20	1.7											
Total Suspended Solids 7 day Avg	30	2.5											
April	Limits												
Ammonia lbs/day Mo Avg	234												
Ammonia Mo Avg mg/l	2.0												
Ammonia max 7 day Avg mg/l	4.5												
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175												
Ammonia Mo Avg mg/l	1.5												
Ammonia max 7 day Avg mg/l	2.3												
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	<20.42											
Ammonia Mo Avg mg/l	3.0	<.26											
Ammonia max 7 day Avg mg/l	4.5	<.29											
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168												
CBOD Mo Avg mg/l	10												
CBOD Max 7 day Avg. mg/l	15												
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	<202.6											
CBOD Mo Avg mg/l	15	<2.5											
CBOD Max 7 day Avg. mg/l	23	<3.3											

H:\PCF General Folder\Commission Meeting Stuff\2023\comm report Jan 22

Monthly Summary of Industrial Pretreatment Activities **January** 2023

# of industrial control monitoring activities:	0
Industries control monitored:	n/a
# of self monitoring reports processed:	10
# of industrial inspection activities:	0
Industries inspected:	n/a
# of short site visits:	0
Industries visited:	n/a
# of Notices of Violation:	0
Notices of Violation:	n/a

Surcharges December 2022 issued in January 2023

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	3.413918	30.4	0.00	616.5	1,541.62	44.67	591.28	6.13	308.51	2,441.41
SE Poultry	1.448028	186.3	0.00	393.8	304.21	10.39	0.00	6.41	147.85	452.06
Tyson CNQ	5.386630	140.0	0.00	343.5	838.07	2.80	0.00	5.18	269.98	1,108.05
Tyson of Rogers	5.059770	23.3	0.00	332.3	725.94	114.3	2,934.19	0.86	0.00	3,660.13
WestRock	0.048075	6.3	0.00	1520.0	68.80	6.25	0.00	0.20	0.00	68.80
									Sum $	**7,730.45**

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 $ $59,771.75 (User data submitted for six months).

In January, six industries received renewed permits along with updated discharge monitoring reports. The annual pretreatment program report was submitted to Arkansas DEQ.

Tyson of Rogers had an aerator fail on January 15th. They attempted to replace it the following weekend with a backup they had on site. Due to technical difficulties it was not fixed until the 28th. Tyson of Rogers was required to increase sampling and share daily in-house test results for COD and reactive phosphorus.

Details from the Preformed Line Products inspection (inspected in latter part of November but not covered in the previous monthly summary):

- The new building's equipment will be electrical, not hydraulic, and no oil will be used in this area. The expansion will not be attached to pretreatment and the only wastewater generated will be from routine floor cleaning.
- PLP has been working with the City to update and expand their stormwater retention areas during 2022.
- At some point in 2023, PLP plans to remove the 8,000-gallon underground storage tank that use to hold

petroleum naphtha. PLP may still use naphtha but purchase it in drums.

- Toluene is still onsite, but not used as much. MEK is used instead.
- A new powder gluer has been installed.
- Exterior silos hold plastic resin pellets and a few more silos will be added in 2023.
- The two 5000 gallon pretreatment holding tanks are cleaned about every two years to remove the buildup of settled solids.
- The pits surrounded the 4000 gallon cleaning and rinse tanks are cleared of sediment about once per year.
- Each 700 gallon batch of wastewater treated uses about 8 gallons of polymer and generates about 100 gallons of sludge.
- The sludge filter press can handle about 2.5 of the 700 gallon batches and then must have the filter cake removed.
- Hauled off waste includes MEK, waste glue, waste aerosols, and isocyanate and polyol waste from endplate foam filling.

Report prepared by Paul Burns, Pretreatment Coordinator

FOG Inspection Report
Monthly Summary for
January 2023

- January was a much slower month. Only 4 known pumping services occurred this month. The extremely low temperatures and bad weather affected the pumpers scheduled services as well as mine. A list of serviced establishments can be generated upon request.
- I checked back with newer FSE's to evaluate their FOG loading and frequency requirements.
- Many food truck permit renewals have occurred. Most did not move location or dumping site, which allowed for a much quicker process this time.
- I continue to collaborate with Timmons regarding Cityworks and FOG site management. I am excited to see the finished product.

- I collected the monthly Oil and Grease samples.
- Paul Burns went over the requirements for the Pretreatment Annual Report with me.
- 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

January 2023

1. Still searching for a new maintenance technician.
2. We were able to hire Rafael Moldenado, a new operations technician and he is being trained now.
3. My team leaders spent quite a bit of time working on our citiworks data conversion this month.
4. We also kicked off the engineering data collection portion of the capacity improvement project.
5. We treated 293.7 MG in January. 31 X 8.5 MGD = 263.5 MG. That means we treated approximately 30.29 MG from I and I. These flows included 2.79” of rain over 9 events. The historical average rainfall for January is 2.51”.

<u>RESOLUTION NO. 23-03</u>

A RESOLUTION DESIGNATING AUTHORIZED SIGNATORIES FOR DEPOSITORIES FOR THE ROGERS WATERWORKS AND SEWER COMMISSION AND THE ROGERS WATER UTILITIES; 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 there is a need to make updates to signature cards for the Commission and RWU's depositories; and

WHEREAS the Depository and Investment Committee for the Commission and RWU has recommended to the Commission that the persons listed herein below be designated as authorized signatories for the Commission and RWU's depositories; and

WHEREAS the Commission, having accepted the recommendation of the Depository and Investment Committee, now desires to designate the persons listed herein below to serve as authorized signatories for the Commission and RWU's depositories.

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

<u>Section 1</u>. This Resolution authorizes and designates the officials who can sign for withdrawal of Commission and/or RWU funds from any Commission and/or RWU account with any depository bank. As of February 21, 2023, any such prior resolutions are hereby rescinded and revoked.

<u>Section 2</u>. Only the officials designated in this Resolution shall henceforth be, and hereby are, authorized to execute checks, drafts, or other instruments for withdrawal of Commission and/or RWU funds, for such purposes as may be properly approved by the Commission and/or the Superintendent of RWU, as applicable.

Section 3. The authorized officials, any two of whom shall be authorized to jointly sign such drafts, checks, and other instruments for withdrawal of Commission and/or RWU funds are the following persons:

Name	**Title**
Greg Hines	Mayor of the City of Rogers
Casey Wilhelm	Director of Finance of the City of Rogers
Peter Farmer	Chairman of the Rogers Waterworks and Sewer Commission
Brent Dobler	Superintendent of the Rogers Water Utilities and Acting Secretary of the Rogers Waterworks and Sewer Commission
Jennifer Lattin	Controller, Rogers Water Utilities
Dana Daniel	Human Resources Director, Rogers Water Utilities
Brian Sartain	Utility Engineer, Rogers Water Utilities

Section 4. The designation and authorization given herein shall apply to Arvest Bank, First Western Bank, First National Bank of Fort Smith (First National Bank of Northwest Arkansas); Simmons Bank, Regions Bank, and any other bank that is or becomes an authorized depository of the Commission and/or RWU.

Section 5. The above-named banks, and any other authorized depository of the Commission and/or RWU, to which a signed and certified copy of this Resolution is delivered shall be entitled to rely upon this Resolution until said bank or depository shall receive notice of a change in said designated officials, or in the authority granted said officials, respectively.

Section 6. The management of RWU is authorized and directed to execute any documents, and facilitate the execution of any documents, necessary to effectuate the intent of this Resolution expressed herein.

Section 7. This Resolution shall be in full force and effect from and after the date of its passage. However, to effect an orderly transition of signing authority, the provision in Section 1. above revoking and rescinding all such prior resolutions shall become effective March 1, 2023.

Section 8. **Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

<u>Section 9</u>. Repeal of Conflicting Actions and Resolutions- All previous actions and resolutions of the Rogers Waterworks and Sewer Commission, or parts of actions and resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 21st day of February 2023.

____
Peter Farmer, Chairman

ATTEST:

____
Brent Dobler, Acting Secretary

RESOLUTION NO. 23-04

A RESOLUTION AUTHORIZING A DEVELOPMENT AGREEMENT PERTAINING TO A PROPOSED DEVELOPMENT KNOWN AS THE VILLAGE AT PINNACLE HILLS; 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 Cottages at Pinnacle Hills, LLC and D. Briggs & Associates, LLC ("Owners") and Bespoke Builders, Inc. ("Developer") (together "Owners/Developer") propose to construct a large-scale development known as "The Village at Pinnacle Hills" ("Development") that will feature apartments, townhomes and certain other living and commercial units; and such Development will constitute a "Horizontal Property Regime" as that term is used in Ark. Code. Ann § 18-13-101 *et. seq*.; and

WHEREAS Owners/Developer request extension of water service and sewer service to the Property in connection with the Development; and

WHEREAS due to the topography of the Property and the distance to a sewer main located at a lower elevation from the Property, a gravity flow connection to the sewer system is not feasible at this time; and

WHEREAS the Development will require the installation of a private sewer system, including a private sewer lift station, to connect the Development to the municipal sewer system; and;

WHEREAS RWU and the Commission require certain assurances from Owners/Developer that Owners/Developer will bear all costs and expenses incurred in the extension of water service and sewer service to the Property, including, without limitation, construction of a private sewer system, including a private sewer lift station, adequate to serve the proposed Development, all in accordance with the City's Code of Ordinances, the rules, regulations, procedures, and specifications of the Commission and RWU, and that such assurances will run with the land; and

WHEREAS RWU has prepared a draft Development Agreement for purposes of negotiation, said draft Development Agreement being attached hereto as Exhibit 1.;

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

Section 1. The Chairman of the Rogers Waterworks and Sewer Commission and the Superintendent of the Rogers Water Utilities are hereby authorized, but not directed, to negotiate the terms of a satisfactory Development Agreement governing the terms and conditions of the extension of water service and sewer service to the proposed Development, as described herein above, with Owners/Developer, and any other necessary parties.

Section 2. The Chairman of the Rogers Waterworks and Sewer Commission and the Superintendent of the Rogers Water Utilities are hereby authorized, but not directed, to sign a satisfactory Development Agreement on behalf of the Rogers Waterworks and Sewer Commission and the Rogers Water Utilities, respectively. The Chairman of the Rogers Waterworks and Sewer Commission and the Superintendent of the Rogers Water Utilities are authorized to approve revisions to the draft Development Agreement, to make additional revisions, and to approve the final form and content of the Development Agreement, their approval to be evidenced by their signatures thereon.

Section 3. This Resolution authorizes, but does not require, entering into a Development Agreement as described herein above. The Chairman of the Rogers Waterworks and Sewer Commission and the Superintendent of the Rogers Water Utilities are not required to sign a Development Agreement, or any other agreement regarding the proposed Development, if a satisfactory agreement cannot be reached.

Section 4. The Utility Engineer of the Rogers Water Utilities is hereby authorized, but not directed, to sign a Facilities Extension Contract on behalf of the Rogers Water Utilities, and other contracts and agreements necessary for extension of water service and sewer service to the proposed Development, contingent upon the Commission and RWU reaching a satisfactory Development Agreement with Owners/Developer. The Utility Engineer of the Rogers Water Utilities is authorized to approve the final form and content of the Facilities Extension Contract, and other contracts and agreements necessary for extension or water services and sewer services to the proposed Development, his approval to be evidenced by his signature thereon or by the signature of his designated representative.

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 21st day of February 2023.

____
Peter Farmer, Chairman

ATTEST:

____
Brent Dobler, Acting Secretary

EXHIBIT 1

to Resolution 23-04

<u>HORIZONTAL PROPERTY REGIME</u>
<u>DEVELOPMENT AGREEMENT</u>
<u>for Extension of Sewer Services to</u>
<u>The Village at Pinnacle Hills</u>

This **HORIZONTAL PROPERTY REGIME DEVELOPMENT AGREEMENT** (this "Agreement") is made as of the ____ day of **_________**, 2023 (the "Effective Date"), by and between Cottages at Pinnacle Hills, LLC and D. Briggs & Associates, LLC (together "Owners"), Bespoke Builders, Inc. ("Developer") (together "Owners/Developer"), on the one hand, and the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas ("the Commission") and the Rogers Water Utilities of the City of Rogers, Arkansas (sometimes referred to herein as "RWU") on the other hand. Owners/Developer, the Commission and RWU shall collectively be referred to herein as the "Parties" and singularly as a "Party."

W I T N E S S E T H

WHEREAS Cottages at Pinnacle Hills, LLC is a limited liability company organized under the laws of the State of Arkansas and is in good standing with the Arkansas Secretary of State, as evidenced by its Certificate of Good Standing attached hereto as Exhibit 1.; and

WHEREAS D. Briggs & Associates, LLC is a limited liability company organized under the laws of the State of Arkansas and is in good standing with the Arkansas Secretary of State, as evidenced by its Certificate of Good Standing attached hereto as Exhibit 2.; and

WHEREAS Bespoke Builders Inc. is a limited liability company organized under the laws of the State of Arkansas and is in good standing with the Arkansas Secretary of State, as evidenced by its Certificate of Good Standing attached hereto as Exhibit 3.; and

WHEREAS the Commission is the combined waterworks and sewer commission of the City of Rogers, Arkansas, 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 the Rogers Water Utilities 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 Commission; and

WHEREAS the Rogers Water Utilities operates a municipal water system and a municipal sewer system in Rogers, Arkansas and certain nearby areas; and

WHEREAS Owners are the owners, as tenants in common, of certain real property in Benton County Arkansas, to wit:

Benton County, Arkansas Parcel No. 02-01694-264

Benton County, Arkansas Parcel No. 02-01694-231

Benton County, Arkansas Parcel No. 02-020887-315

as reflected in that Special Warranty Deed from the Cottages at Pinnacle Hills, LLC to D. Briggs & Associates, LLC and Cottages at Pinnacle Hills, LLC filed with the Circuit Clerk and Recorder of Benton County, Arkansas on June 15, 2022 as Instrument No. L202240056, said Cottages at Pinnacle Hills, LLC having an undivided eighty-nine and ninety-nine hundredth percent (89.99%) interest as tenant in common and said D. Briggs and Associates, LLC having an undivided ten and one hundredth percent (10.01%) interest as tenant in common, said real property being more completely described in Exhibit 4. attached hereto and made a part hereof (the "Property"); and

WHEREAS Developer is the prospective developer of the Property; and

WHEREAS Owners/Developer propose to construct a large-scale development known as "The Village at Pinnacle Hills" ("Development") featuring apartments, townhomes, and certain other living and commercial units and such Development will constitute a "Horizontal Property Regime" as that term is used in Ark. Code. Ann § 18-13-101 *et. seq.*; and

WHEREAS Owners/Developer request extension of water services and sewer services to the Property in connection with the Development; and

WHEREAS due to the topography of the Property and the distance to a sewer main located at a lower elevation from the Property, a gravity flow connection to the sewer system is not feasible at this time; and

WHEREAS the Development will require the installation of a private sewer system, including a private sewer lift station, to connect the Development to the municipal sewer system; and

WHEREAS the Commission and RWU request certain assurances from Owners/Developer that Owners/Developer will bear all costs and expenses incurred in the extension of water services and sewer services to the Property, including, without limitation, construction of a private sewer system, including a private sewer lift station, adequate to serve the proposed Development, all in accordance with the City's Code of Ordinances the rules, regulations, procedures, and specifications of the Commission and RWU, and that such assurances will run with the land; and

WHEREAS the Parties desire to enter into this Agreement to set forth their obligations, and understandings herein; and

WHEREAS Gary Still is duly authorized to enter into this Agreement on behalf of Owner Cottages at Pinnacle Hills, LLC to bind said Owner to this Agreement as evidenced by the [certificate of authority, corporate resolution, other acceptable document showing authority] attached hereto as Exhibit 5.; and

WHEREAS Dale V. Briggs is duly authorized to enter into this Agreement on behalf of Owner D. Briggs & Associates, LLC to bind said Owner to this Agreement as evidenced by the [certificate of authority, corporate resolution, other acceptable document showing authority] attached hereto as Exhibit 6.; and

WHEREAS Gary Still is duly authorized to enter into this Agreement on behalf of Developer Bespoke Builders, Inc. and to bind said Developer to this Agreement as evidenced by the [certificate of authority, corporate resolution, other acceptable document showing authority] attached hereto as Exhibit 7.

NOW, THEREFORE, for and in consideration of the mutual exchange of the covenants and agreements hereinafter set forth, the sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

1. **Recitals and Exhibits Incorporated**.

The above recitals are substantive and are incorporated herein and made part of this Agreement. The exhibits attached hereto are hereby incorporated herein by reference as if set forth in full in the body of this Agreement.

2. **Installation of Private Sewer Service at the Development**

Owners/Developer covenant and agrees to perform the following at their sole cost and expense:

a. Extension of water service to the Property from its present terminus to the Property in accordance with the terms and conditions of Rogers Water Utilities' standard Facilities Extension Contract (as it may be modified for Owners/Developer's particular Development).

b. Extension of sanitary sewer service to the Property from its present terminus to the Property in accordance with the terms and conditions of Rogers Water Utilities' standard Facilities Extension Contract (as it may be modified for Owners/Developer's particular Development).

c. In connection with the extension of sewer service, construction of a private sewer system at the Property including construction of a private sewer lift station, said private sewer system and private lift station to be of a quality and type sufficient for the Development and compliant in all respects with the most recent edition or revision of the *Standard Specifications for Construction of Public Water and Sewer Improvements in the City of Rogers and Areas Under the Jurisdiction of the Rogers Waterworks and Sewer Commission* ("Standard Specifications"), published by the Rogers Water Utilities.

In the event Owner/Developer fails to perform the extension of water service and sanitary sewer service to the Property as provided for herein and in the corresponding Facilities Extension Contract, neither the Commission nor RWU shall have any obligation to extend water service or sanitary sewer service to the Property.

3. **Maintenance of Private Sewer System**

Owners/Developer will be responsible for the cost of operating and maintaining the private sewer system and the private lift station. Owners/Developer will maintain the sewer system and private lift station in accordance with the Standard Specifications, all other applicable laws, rules, and regulations, and such other reasonable measures as may be prescribed by RWU. Prior to establishment of water service, Owners/Developer will enter into RWU's Customer Service Agreement Addendum for Private Pump Stations as may then be in effect or as may be modified for Owners/Developer's particular development.

The private sewer system and private sewer lift station will be part of the "general common elements" of the horizontal property regime as defined in Ark. Code. Ann.§ 18-13-102 (4) (E) (F), and (G). Owners/Developer will ensure that the private sewer system and sewer lift station will be expressed and described as "general common elements" in the master deed as required by Ark. Code. Ann. § 18-13-104 (3). Owners/Developer will further ensure that the bylaws of the horizontal property regime will provide for the care, upkeep and surveillance of the private sewer system and the private sewer lift station, as required by Ark. Code. Ann § 18-13-108 (b) (3). Owners/Developer will ensure that all conveyances of townhomes, apartments, or other living units in the Development contain reference to the master deed, the Common Elements, and the responsibility of the owner(s) of each townhouse, apartment or other living or commercial unit, to maintain the private sewer system and private sewer lift station in compliance with this Agreement.

4. **Dedication of Private Sewer System to RWU and Commission When Gravity Sewer Becomes Available**.

When a public sewer main is built within such distance of the Property that connection to the municipal sewer system through gravity flow becomes feasible, Owners/Developer will at their sole costs and expense, connect the private sewer system to the public sewer main. Owners/Developer will thereafter execute such instruments of conveyance necessary to dedicate the private sewer system to RWU, the Commission, and the City of Rogers. Prior to acceptance, RWU will inspect the private sewer system and private lift station to ascertain whether it has been maintained in accordance with the provisions of Section 3 above. Prior to acceptance, RWU may require Owners/Developer to perform such maintenance and repairs as are necessary to bring the private sewer system into compliance with the provisions of Section 3 above, and such maintenance and repairs shall be performed at Owners/Developer's sole cost and expense.

Owners/Developer shall be solely responsible for the costs of decommissioning the private lift station. Once the dedication is accepted, the private sewer system will become part of the municipal sewer system and thereafter become the responsibility of RWU, subject to the provisions of the corresponding Facilities Extension Contract, including, without limitation, the Owners/Developer's obligation to repair any defects within one year of RWU's acceptance of the sewer system.

5. **Payments to the Commission and RWU**.

Owners/Developer will pay all applicable, customary, and standard deposits, service charges and fees, rates, meter connection charges, tapping fees, impact fees, access fees, sales taxes, fees for Federal Safe Drinking Water Act compliance, and any other applicable charges and fees in accordance with all applicable Ordinances of the City of Rogers, the rules, regulations, procedures, and specifications of the Commission and the Rogers Water Utilities, and any other applicable law, as they now exist or as they may be hereafter amended, said ordinances, rules, regulations, procedures, specifications, and applicable laws, being incorporated herein and made part of this Agreement.

6. **Standard Agreements**.

Owners/Developer will enter into all applicable customary and standard agreements for provision of water service and sewer service, including, without limitation, RWU's standard Customer Service Agreement, (as may be modified for Owners/Developer's particular Development) in accordance with all applicable Ordinances of the City of Rogers, the rules, regulations, procedures, and specifications of the Commission and the Rogers Water Utilities, and any other applicable law, as they now exist or as they may be hereafter amended, said ordinances, rules, regulations, procedures, specifications, and applicable laws, being incorporated herein and made part of this Agreement.

7. **Obligations to Run with the Land**.

This Agreement shall be recorded in the Benton County Real Estate Records, shall act as a covenant running with the land, and shall be binding upon Owners/Developer and their heirs, successors, and assigns. Owners/Developer covenant and represents that they own and controls one hundred percent (100%) of the Property subject to this Agreement and that this covenant meets the requirements of Ark. Code. Ann. §18-12-103. Owners/Developer, on behalf of themselves, their successors and assigns, covenant and agrees that the Property shall not be developed absent compliance by Owners/Developer or by their successors and assigns, with Owners/Developer's obligations to extend water service and sewer service as stated herein above to the Property at Owners/Developer's sole costs and expense (or the sole cost and expense of Owners/Developer's successors and assigns).

All conveyances from Owners/Developer to any owner of any unit shall convey these obligations and reference this instrument. Any Property Owners Association/Home Owners' Association for the Development shall also be responsible for performing the obligations hereunder and any articles of Organization, Declaration of Covenants, Bylaws, or similar instrument for the Development shall provide for the Property Owners Association/Home Owners Association to perform the obligations of Owners/Developer stated in this Agreement.

8. **No Implied Obligations**.

It is expressly agreed that nothing contained in this Development Agreement shall be construed to contain a covenant, either expressed or implied either to create any obligation of the City of Rogers, Arkansas ("the City"), the Commission, or RWU not consistent with this Agreement. Neither the City, nor the Commission, nor RWU have any obligation to extend water service, sewer service, or any other services to the Property absent Owners/Developer's development of the Property and Owners/Developer's payment of the costs and expenses for extension of services as stated herein above. Owners/Developer, on behalf of themselves and their successors and assigns, hereby waive and relinquish the benefit of any statute, rule, regulation, ordinance, or other provision of law that might require the City, the Commission, or RWU to extend services to the property within a certain period of time. Owners/Developer, on behalf of themselves and their successors and assigns, promise and covenant that they will not bring any suit, action or proceeding against the City, the Commission, or RWU to enforce any provision of any statute, rule, regulation, or ordinance that conflicts with the provisions of this Agreement or requires any action on the part of the City, the Commission, or RWU that conflicts with the City's, the Commission's, or RWU's rights under this Agreement. Owners/Developer, on behalf of themselves and their successors and assigns, shall indemnify and hold harmless, the City, the Commission, and RWU from all causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, including reasonable attorneys' fees, contained in, or arising from, any suit, action, or proceeding brought in violation of this Agreement.

9. **Intended Third-Party Beneficiary**.

The City of Rogers, Arkansas is an intended third-party beneficiary of this Agreement.

10. **Notices**. All notices and other communications required or permitted to be given hereunder shall be in writing and shall be mailed by certified or registered mail, return receipt requested and postage prepaid, or reputable overnight delivery service with proof of delivery, addressed as follows:

If to Owners:

Cottages at Pinnacle Hills, LLC
Attn: Gary Still, Member
5939 S. 45th Street
Rogers, AR 72758

D. Briggs & Associates, LLC
Attn: Dale V. Briggs, Manager
1901 North Sixth Street
Blytheville, AR 72315

If to Developer: Bespoke Builders, Inc.
Attn: Gary Still, President
5939 S. 45th Street
Rogers, AR 72758

If to Commission or RWU Rogers Waterworks and Sewer Commission
Rogers Water Utilities
Attn: Brent Dobler, Superintendent
601 S. 2nd Street
Rogers, AR 72756

With a copy to: Robert A. Frazier
Frazier Law Firm, PLC
3333 Pinnacle Hills Parkway
Ste. 423
Rogers, AR 72758

Notice shall be deemed to have been given upon receipt. Refusal of delivery for any reason shall be deemed receipt.

11. **No Partnership**.

This Agreement is made at arm's length between Owners/Developer, on the one hand, and the Commission and RWU, on the other hand. This Agreement does not create any obligation or relationship between Owners/Developer and the Commission and RWU such as a partnership, joint venture, or other similar legal relationship under the laws of any state or the federal government. Any correspondence or other references to "partners" or other similar terms will not be deemed to alter, amend, or change the relationship between the parties hereto unless there is a formal written agreement specifically detailing the rights, liabilities, and obligations of the parties as to a new, specifically defined legal relationship.

12. **Tort Immunity**.

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 Commission, and the City pursuant to Ark. Code. Ann. §21-9-301 and other applicable law.

13. **Successors and Assigns**.

Owners and Developer jointly and severally bind themselves, their partners, successors, and assigns to the Commission and RWU and to the Commission and RWU's successors and assigns with respect to the covenants, agreements and obligations contained herein. By any conveyance of the Property, Owners and Developer shall, by operation of law, assign their rights and obligations under this Agreement to their heirs, successors, and assigns to the Property and this Agreement shall run with the land as provided above.

14. **Choice of Law; Forum**.

This Agreement shall be interpreted and construed in accordance with the laws of the State of Arkansas, and any dispute with respect to it and the rights and duties thereby created shall be litigated in Benton County, Arkansas. The term "Law" as used herein shall include the laws of the State of Arkansas, without regard to its choice of law rules.

15. **Agreement Contingent on Owners/Developer's Performance of Facilities Extension Contract.**

This Development Agreement shall not be binding upon the Commission, RWU, or Owners/Developer unless and until signed by the parties or authorized representative of the parties hereto and unless and until the Owners/Developer comply with their obligations under the corresponding Facilities Extension Contract and other agreements to be entered into with RWU and the Commission concerning the Development.

16. **Joint and Several Obligations**.

The obligations undertaken by Owners and Developer herein are joint and several and Owners and Developer, and each of them, are fully responsible for fulfilling the obligations of the "Owners/Developer" undertaken under this Agreement.

17. **Severability**.

If any term, covenant, or condition of this Agreement or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of the Agreement, or the application of such terms, covenants, or conditions to persons or circumstances, other than those as to which are held invalid or unenforceable, shall not be affected thereby, and each and every remaining term, covenant or condition of the Agreement shall be valid and enforced to the fullest extent permitted by law.

18. **Headings**.

Article, section, and paragraph headings are for convenience only and may not be construed as a limitation on the scope of the particular sections.

19. **Open Records (FOIA) Requests**.

The Parties agree and acknowledge that this Agreement is subject to Arkansas laws relating to open records, including, without limitation, the Arkansas Freedom of Information Act (FOIA).

20. **<u>Complete Agreement</u>**.

All prior negotiations are merged into this Agreement, the corresponding Facilities Extension Contract, other written contracts signed by Owners, Developer, or both, and all written addenda thereto; said written documents shall constitute the entire agreement between Owners/Developer, on the one hand, and RWU and the Commission, on the other hand. This Agreement shall not be hereafter amended or modified unless reduced to writing and signed by the parties hereto and recorded in the real estate records of Benton County, Arkansas.

IN WITNESS WHEREOF, this Agreement has been executed on the date above written.

[signature pages follow]

<u>OWNERS</u>

Cottages at Pinnacle Hills, LLC

By:_______________________
Gary Still, Member

D. Briggs & Associates, LLC

By: ______________________
Dale V. Briggs, Manager

<u>DEVELOPER</u>

Bespoke Builders, Inc.

By:_______________________
Gary Still, President

together **"OWNERS/DEVELOPER"**

<u>THE COMMISSION</u>:
Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas

By: _______________________
Peter Farmer, Chairman

<u>RWU</u>:
Rogers Water Utilities of the City of Rogers, Arkansas

By: _______________________
Brent Dobler, Superintendent

<u>ACKNOWLEDGMENT</u>

STATE OF ARKANSAS)
)
COUNTY OF BENTON)

BE IT REMEMBERED, that on this date, before me, a Notary Public within and for said County and State, duly commissioned, qualified, and acting, personally appeared **Gary Stills** to me well known or satisfactorily proven, who stated that he was **Member of Cottages at Pinnacle Hills, LLC**, a party in the foregoing instrument, and being duly authorized to do so, and in his capacity and pursuant to his authority as **Member of Cottages at Pinnacle Hills, LLC,** he had executed the foregoing instrument for and in the name and on behalf of said **Cottages at Pinnacle Hills, LLC**, and further stated and acknowledged that he had so signed, executed and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

WITNESS my hand and seal on this _____ day of ______________________, 20___.

____
Notary Public

My Commission Expires:

ACKNOWLEDGMENT

STATE OF ARKANSAS)
)
COUNTY OF BENTON)

BE IT REMEMBERED, that on this date, before me, a Notary Public within and for said County and State, duly commissioned, qualified, and acting, personally appeared **Dale V. Briggs** to me well known or satisfactorily proven, who stated that he was **Manager of D. Briggs & Associates, LLC**, a party in the foregoing instrument, and being duly authorized to do so, and in his capacity and pursuant to his authority as **Manager of D. Briggs & Associates, LLC,** he had executed the foregoing instrument for and in the name and on behalf of said **D. Briggs & Associates, LLC**, and further stated and acknowledged that he had so signed, executed and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

WITNESS my hand and seal on this _____ day of ______________________, 20___.

____
Notary Public

My Commission Expires:

ACKNOWLEDGMENT

STATE OF ARKANSAS)
)
COUNTY OF BENTON)

BE IT REMEMBERED, that on this date, before me, a Notary Public within and for said County and State, duly commissioned, qualified, and acting, personally appeared **Gary Stills** to me well known or satisfactorily proven, who stated that he was **President of Bespoke Builders, Inc**. a party in the foregoing instrument, and being duly authorized to do so, and in his capacity and pursuant to his authority as **President of Bespoke Builders, Inc,** he had executed the foregoing instrument for and in the name and on behalf of said **Bespoke Builders, Inc**, and further stated and acknowledged that he had so signed, executed and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

WITNESS my hand and seal on this _____ day of ______________________, 20___.

____
Notary Public

My Commission Expires:

ACKNOWLEDGMENT

STATE OF ARKANSAS)
)
COUNTY OF BENTON)

BE IT REMEMBERED, that on this date, before me, a Notary Public within and for said County and State, duly commissioned, qualified, and acting, personally appeared **Peter Farmer** to me well known or satisfactorily proven, who stated that he was **Chairman of the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas,** a party in the foregoing instrument, and being duly authorized to do so, and in his capacity and pursuant to his authority as **Chairman of the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas,** he had executed the foregoing instrument for and in the name and on behalf of said **Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas**, and further stated and acknowledged that he had so signed, executed and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

WITNESS my hand and seal on this _____ day of _____________________, 20___.

____
Notary Public

My Commission Expires:

ACKNOWLEDGMENT

STATE OF ARKANSAS)
)
COUNTY OF BENTON)

BE IT REMEMBERED, that on this date, before me, a Notary Public within and for said County and State, duly commissioned, qualified, and acting, personally appeared **Brent Dobler** to me well known or satisfactorily proven, who stated that he was **Superintendent of the Rogers Water Utilities of the City of Rogers, Arkansas,** a party in the foregoing instrument, and being duly authorized to do so, and in his capacity and pursuant to his authority as **Superintendent of the Rogers Water Utilities of the City of Rogers, Arkansas,** he had executed the foregoing instrument for and in the name and on behalf of said **Rogers Water Utilities of the City of Rogers, Arkansas**, and further stated and acknowledged that he had so signed, executed and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

WITNESS my hand and seal on this _____ day of _______________________, 20___.

____
Notary Public

My Commission Expires:

<u>EXHIBIT 4.</u>

"**THE PROPERTY**"

Parcel No. 02-01694-264

A part of the SW/4 of SW/4 of Section 22, Township 19 North, Range 30 West, Benton County, Arkansas, being more particularly described as follows: Beginning at the NW comer of the SW/4 of the SW/4 of said Section 22, run North 89°25'12" East, 693.99 feet to the POINT OF BEGINNING; Thence North 89°25'12" East, 631.75 feet; Thence South 00°46'54" East, 660.57 feet; Thence South 89°32'13" West, 630.72 feet; Thence North 00°52'18" West, 659.29 feet to the point of beginning, containing 9.56 acres, more or less.

LESS AND EXCEPT

A part of Section 22, Township 19 North, Range 30 West, of the Fifth Principal Meridian and being a variable width right-of-way dedication for Perry Road, Benton County, Arkansas, being described by metes and bounds as follows: Beginning at a point on the South line of an existing prescriptive easement for Perry Road and the West line of said tract, for the NW comer of the herein described right-of-way dedication, said point being at station I 7+66.28 at 16.67 feet right and also offset of 18.93 feet South from an existing "MAG" nail; Thence along the South line of said existing prescriptive easement North 83°12'23" East, a distance of 16.01 feet to a point; Thence continuing along the South line of said prescriptive easement South 86°02'33" East, a distance of 185.12 feet to a point; Thence South 86°58'23" East, a distance of 399.18 feet to a point; Thence South 85°25'42" East, a distance of 30.74 feet to a point on the East line of said tract; Thence along said East line South 02°47'38" West crossing an axle at 16.89 feet and continuing for a total distance of 22.86 feet to a point; Thence leaving said East line North 86°54'57" West, a distance of 630.76 feet to a point on the West line of said tract; Thence along the West line of said tract; Thence along the West line North 02°45'43" East, a distance of 23.33 feet to the point of beginning.

Parcel No. 02-01694-231

Part of the SW/4 of the SW/4 pf Section 22, Township 19 North, Range 30 West, Benton County, Arkansas, being more particularly described as follows: Beginning at the SE comer of the SW/4 of the SW/4 of said Section 22; thence North 86°48'42" West 461.04 feet; thence North 02°44'59" East 296.22 feet; thence South 86°48'33" East 127.26 feet; thence North 02°44'59" East 367.10 feet; thence South 86°49'43" East 334.01 feet; thence South 02°46'08" West 663.41 feet, to the point of beginning, containing 5.95 acres, more or less and subject to any and all easements of record or fact.

Parcel No. 02-020887-315

Part of the Northwest Quarter of the Northwest Quarter (NWl/4 NWl/4) of Section 27, Township 19 North, Range 30 West, of the Fifth Principal Meridian, Benton County, Arkansas, being more particularly described as follows:

BEGINNING at a one-half inch (1/2") rebar beside a six inch by five inch by twenty-two inch (6" x 5" x 22") stone marking the northeast corner of the Northwest Quarter of the Northwest Quarter (NWl/4 NWl/4) of Section 27; thence by bearing and distance (basis of bearing, Grid North), South 02°29'07" West along the east line of said Northwest Quarter of the Northwest Quarter (NWl/4 NWl/4) a distance of 274.97 feet to a five-eighths inch (5/8") rebar at the north corner of a tract originally conveyed by Correction Warranty Deed, filed for record in Book 2006 at page 1109, January 6, 2006; thence leaving said east line, South 33 ° 11 '46" West along the westerly line thereof a distance of 280.41 feet to a one-half inch (1/2") rebar with PS #1507 cap on the northerly right-of-way line of Ajax Avenue, conveyed by Street Right-of-Way Deed, filed for record in Book 2004 at page 37468, August 13, 2004; thence leaving said westerly line and along said northerly right-of-way line the following six courses, (I) North 20°10'55" West 30.23 feet, (2) 275.57 feet along the arc of a curve to the left having a radius of 330.00 feet and subtended by a chord bearing and distance of North 44°06'15" West 267.63 feet, (3) North 68°01'37" West 190.06 feet, (4) 159.84 feet along the arc of a curve to the right having a radius of270.00 feet and subtended by a chord bearing and distance of North 51°04'03" West 157.52 feet, (5) North 34°06'29" West 107.06 feet, (6) IO 1.63 feet along the arc of a curve to the left having a radius of 330.00 feet and subtended by a chord bearing and distance of North 42°55'49" West 101 .23 feet to a one-half inch (l /2") rebar with PS # 1507 cap on the north line of said Northwest Quarter of the Northwest Quarter (NWl/4 NWl/4); thence leaving said northerly right-of-way line, South 86°48'27" East along said north line of the Northwest Quarter of the Northwest Quarter (NWl/4 NWl/4) a distance of 791 .13 feet to the Point of Beginning. Known as Tract 1 of survey L202 l 72744.

<u>RESOLUTION NO. 23-05</u>

A RESOLUTION WAIVING REQUIREMENTS OF COMPETITIVE BIDDING FOR PURCHASE OF SLUDGE DRYING EQUIPMENT FOR THE ROGERS POLLUTION CONTROL FACILITY SOLIDS HANDLING IMPROVEMENTS, PHASE II PROJECT.; AND FOR OTHER PURPOSES.

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

WHEREAS the Rogers Water Utilities ("RWU") has received approval from the Arkansas Natural Resources Commission for a loan from the Arkansas Clean Water State Revolving Loan Fund for a project known as the "Rogers Pollution Control Facility Solids Handling Improvements, Phase II" ("the Project"); and

WHEREAS the Project will require specialized sludge drying equipment ("equipment"); and

WHEREAS RWU staff have carefully evaluated the requirements for the equipment and evaluated potential equipment that will meet the requirements; and

WHEREAS the potential suppliers for the equipment are known to RWU; and

WHEREAS advertising for competitive sealed bids in a local or state newspaper would be unlikely to result in a number of competing bids for the equipment and would likely result in needless expense and use of administrative time; and

WHEREAS an exceptional situation exists such that seeking the required equipment by advertising for competitive sealed bids in a local or state newspaper is not feasible or practical.

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

<u>Section 1</u>. For the reasons stated in the recitals above, the Rogers Waterworks and Sewer Commission hereby determines that an exceptional situation exists such that seeking the required sludge drying equipment by advertising for competitive sealed bids in a local or state newspaper is not feasible or practical and hereby waives the advertising requirement and other requirements of competitive sealed bidding for the purchase of sludge drying equipment.

Section 2. The Commission authorizes the Rogers Water Utilities to obtain the sludge drying equipment by issuing a Request for Proposals for such equipment to selected known suppliers and to accept the proposal that appears from all considerations to be in the best interest of RWU, or to use other reasonable procedures for obtaining competing proposals for the needed equipment.

Section 3. The foregoing provisions of this Resolution notwithstanding, at all times in procuring the sludge drying equipment, RWU will comply with all applicable state and federal requirements for procurements involving Clean Water State Revolving Loan Funds, including, but not limited to, The Rules Governing the Arkansas Clean Water Revolving Loan Fund Program (Title 138, Division 00, Rule 5, Title XVI. of the Arkansas Administrative Code) including, without limitation, any requirements for competitive bidding. RWU is authorized to apply for any waivers from any state and federal requirements in order to obtain sludge drying equipment that will best serve the interests of RWU, consistent with the authority and intent of this Resolution.

Section 4. **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 5. **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 21st day of February 2023.

____

Peter Farmer, Chairman

ATTEST:

____

Brent Dobler, Acting Secretary

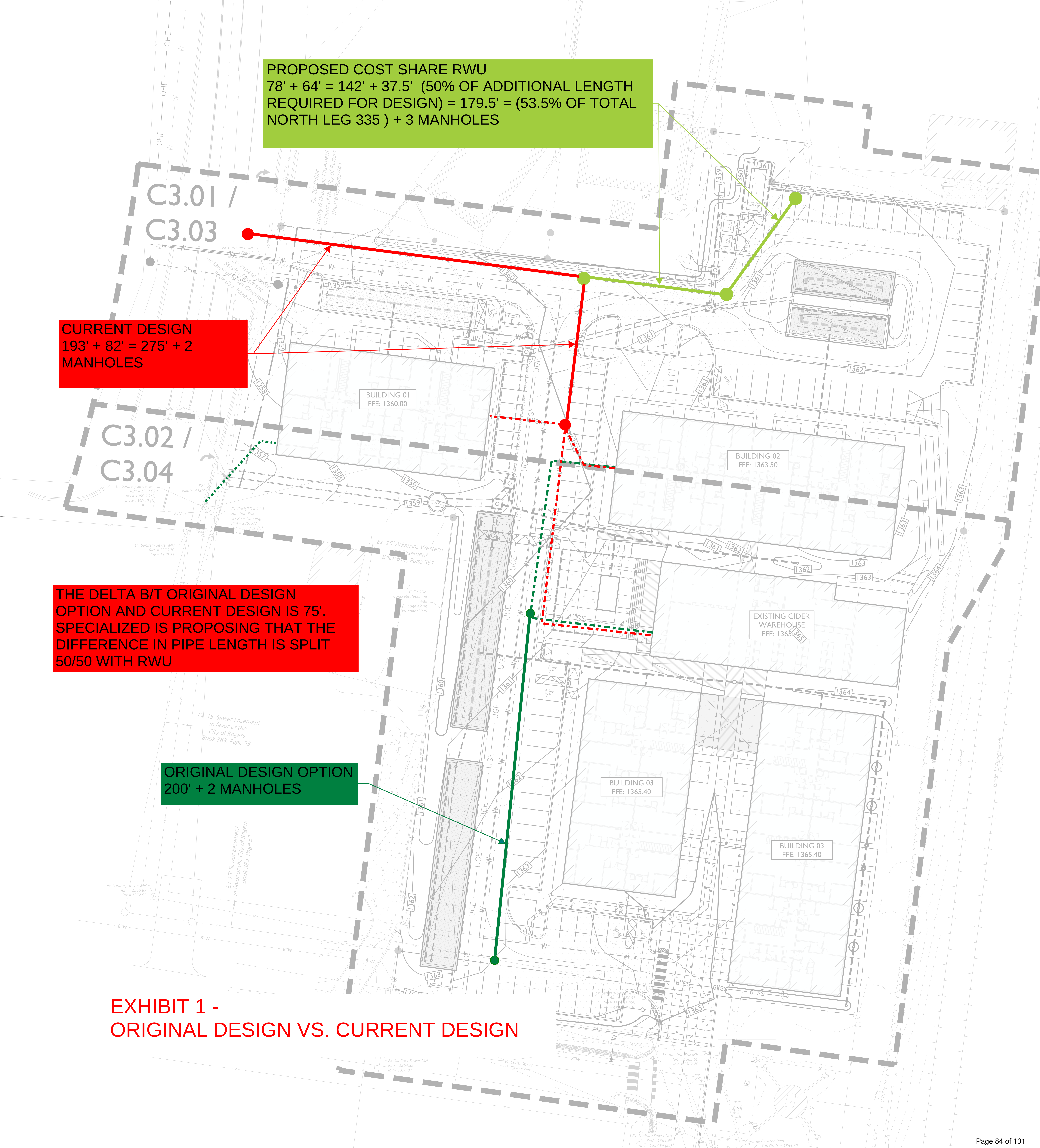


EXHIBIT 1 -
ORIGINAL DESIGN VS. CURRENT DESIGN

Cost from Contractor for 335 lf of Sewer and 4 manholes:

*Reference estimate from Garratt X attached

Item Description	**Quantity**	**Unit**	**Unit Price**	**Total Price**
Mobilization/Staking	1	LS	$5,019.78	$5,019.78
8" SDR Sewer Main	335	LF	$70.79	$23,714.65
Concrete Manhole - 4' Dia	4	EACH	$8,153.16	$32,612.64
Sewer Testing	1	LS	$4,421.58	$4,421.58
Trench Excavation and Saftey Systems	1	LS	$4,989.38	$4,989.38
Spoil Haul Off	468	CY	$23.19	$10,852.92
Full Depth Base	921	TON	$39.18	$36,084.78
			Total	$117,695.73

RWU Reimubursment Calculation

To calculate the cost of the assocated items for construction of the 179.5' of sewer main,
the misc costs are split based on the percentage of the total additional length.

*Reference attached sketch showing how the 179.5' was calculated

Other Items:	Cost to construct 335ft of sewer main	Proportion to construct 179.5' of sewer main	Cost To construct 179.5' of sewer main
Mobilization/Staking	$5,019.78	53.5%	$2,685.58
Sewer Testing	$4,421.58	53.5%	$2,365.55
Trench Excavation and Safety Systems	$4,989.38	53.5%	$2,669.32
Spoil Haul Off	$10,852.92	53.5%	$5,806.31
Full Depth Base	$36,084.78	53.5%	$19,305.36
		Total Other Items:	$32,832.12

Sewer Main:	**Quanity**	**Unit**	**Unit Price**	**Total**
8" SDR Sewer Main	179.5	LF	$70.79	$12,706.81

Manholes:	**Quanity**	**Unit**	**Unit Price**	**Total**
Concrete Manhole - 4' Dia	3	EACH	$8,153.16	$24,459.48
			Subtotal	$69,998.40

General Contractor Fees and General Conditions	10%	$6,999.84
	Total RWU Reimbursment	**$76,998.24**

Developer is requesting $76,998.24 as outlined above.

Staff supports a proposal to add a special condition to the standard Facilities Extension Contract for the Rogers 1st development to participate in the cost of 142 LF of sewer main and two manholes needed to extend gravity sewer to upstream properties that are currently served by a low-pressure sewer system. The pro-rated cost for these items (outlined below) is $50,298.07

To:	ARCO Senior Living Multi-Family	**Contact:**	
Address:	900 North Rock Hill RD	**Phone:**	(314) 963-0715
	St Louis, MO 63119	**Fax:**	
Project Name:	1st Street Apartments Public Sewer Costs	**Bid Number:**	1
Project Location:	1st Street, Rogers, AR	**Bid Date:**	2/6/2023

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
01	Mobilization/Staking	1.00	LS	$5,019.78	$5,019.78
48	8" SDR Sewer Main	364.00	LF	$70.79	$25,767.56
52	Concrete Manhole - 4' Dia	4.00	EACH	$8,153.16	$32,612.64
53	Sewer Testing	1.00	LS	$4,421.58	$4,421.58
54	Trench Excavation And Saftey Systems	1.00	LS	$4,989.38	$4,989.38
55	Spoil Haul Off	468.00	CY	$23.19	$10,852.92
56	Full Depth Base	921.00	TON	$39.18	$36,084.78

Total Bid Price: $119,748.64

142'/364' = 39% of $87,136 (applies to all items except manholes) = $33,991.75
+ 2 manholes = $50,298.07

ACCEPTED:	**CONFIRMED:**
The above prices, specifications and conditions are satisfactory and are hereby accepted.	**Grant Garrett Excavating, Inc.**
Buyer: ______________________	
Signature: ______________________	**Authorized Signature:** ______________________
Date of Acceptance: ______________________	**Estimator:** Trevor Messbarger
	479-640-7005 trevor.messbarger@deccoex.com

				Engineer's Estimate		Goins	
No.	Item	Bid Quantity	Bid Unit	Unit Price	Extension	Unit Price	Extension
	Blossom Way Phase III (Location 1)						
1	Mobilization (Shall not exceed 10% of Sub-Total)	1	LS	$70,000.00	$70,000.00	$177,800.00	$177,800.00
2	30" DI Sewer Main, Installed by open cut complete in place - 15' - 18' Depth	1150	LF	$1,800.00	$2,070,000.00	$1,060.00	$1,219,000.00
3	Additional Depth of Trenching, 18' - 24'	137	LF	$175.00	$23,975.00	$730.00	$100,010.00
4	Additional Depth of Trenching, 24' - 30'	87	LF	$250.00	$21,750.00	$1,650.00	$143,550.00
5	48" Steel Encasement, Installed by open cut complete in place	46	LF	$500.00	$23,000.00	$800.00	$36,800.00
6	6' Dia. Cast-In-Place Lined Manhole, 20' Depth	1	EA	$37,000.00	$37,000.00	$65,000.00	$65,000.00
7	Connection to Existing Manhole	2	EA	$6,500.00	$13,000.00	$7,000.00	$14,000.00
8	Trench Dewatering	1	LS	$55,000.00	$55,000.00	$50,000.00	$50,000.00
9	Temporary Trail Path	1	LS	$25,000.00	$25,000.00	$30,000.00	$30,000.00
10	Trench Safety	1	LS	$60,000.00	$60,000.00	$200,000.00	$200,000.00
11	Erosion Control	1	LS	$15,000.00	$15,000.00	$10,000.00	$10,000.00
12	Seed & Mulch (Repair Adjacent Disturbed)	3500	SY	$6.00	$21,000.00	$2.00	$7,000.00
	Total Blossom Way Phase III (Location 1)				**$2,434,725.00**		**$2,053,160.00**
	Turtle Creek (Location 2)						
13	Mobilization (Shall not exceed 10% of Sub-Total)	1	LS	$40,000.00	$40,000.00	$148,900.00	$148,900.00
14	24" DI Sewer Main, Installed by open cut complete in place - 6' - 8' Depth	920	LF	$400.00	$368,000.00	$800.00	$736,000.00
15	12" DI Sewer Main, Installed by open cut complete in place - 6' - 8' Depth	25	LF	$150.00	$3,750.00	$620.00	$15,500.00
16	Additional Depth of Trenching, 8' - 12'	505	LF	$125.00	$63,125.00	$400.00	$202,000.00
17	Additional Depth of Trenching, 12' - 16'	40	LF	$150.00	$6,000.00	$500.00	$20,000.00
18	36" Steel Encasement, Installed by open cut complete in place	135	LF	$500.00	$67,500.00	$600.00	$81,000.00
19	36" Steel Encasement, Jack & Bore complete in place	56	LF	$1,200.00	$67,200.00	$1,677.00	$93,912.00
20	6' Dia. Cast-In-Place Lined Manhole, 7' Depth	5	EA	$21,000.00	$105,000.00	$25,800.00	$129,000.00
21	6' Dia. Cast-In-Place Lined Manhole, Additional Depth	16.5	LF	$740.00	$12,210.00	$3,050.00	$50,325.00
22	Connection to Existing Manhole	1	EA	$6,500.00	$6,500.00	$5,000.00	$5,000.00
23	Abandond Existing Manhole and Sewer Main in place	4	EA	$1,500.00	$6,000.00	$5,300.00	$21,200.00
24	Abandond Existing Diversion Box with Flow Fill & Plug	1	LS	$7,500.00	$7,500.00	$15,000.00	$15,000.00
25	Trench Safety	1	LS	$15,000.00	$15,000.00	$100,000.00	$100,000.00
26	Erosion Control	1	LS	$10,000.00	$10,000.00	$10,000.00	$10,000.00
27	Seed & Mulch (Repair Adjacent Disturbed)	4500	SY	$6.00	$27,000.00	$2.00	$9,000.00
	Total Turtle Creek (Location 2)				**$804,785.00**		**$1,636,837.00**
	South Of Olive (Location 3)						
28	Mobilization (Shall not exceed 10% of Sub-Total)	1	LS	$9,000.00	$9,000.00	$20,000.00	$20,000.00
29	Point Repair of 21" VCP Sewer Main	1	LS	$65,000.00	$65,000.00	$70,000.00	$70,000.00
30	Sidewalk Repair	20	SY	$150.00	$3,000.00	$350.00	$7,000.00

31	Remove and Replace Storm Box	1	LS	$35,000.00	$35,000.00	$30,000.00	$30,000.00
32	Trench Safety	1	LS	$5,000.00	$5,000.00	$30,000.00	$30,000.00
	Total South Of Olive (Location 3)				**$117,000.00**		**$157,000.00**
	Project Wide Items						
33	Owner Allowance	1	LS	$100,000.00	$100,000.00	$100,000.00	$100,000.00
	Complete Total				**$3,456,510.00**		**$3,946,997.00**

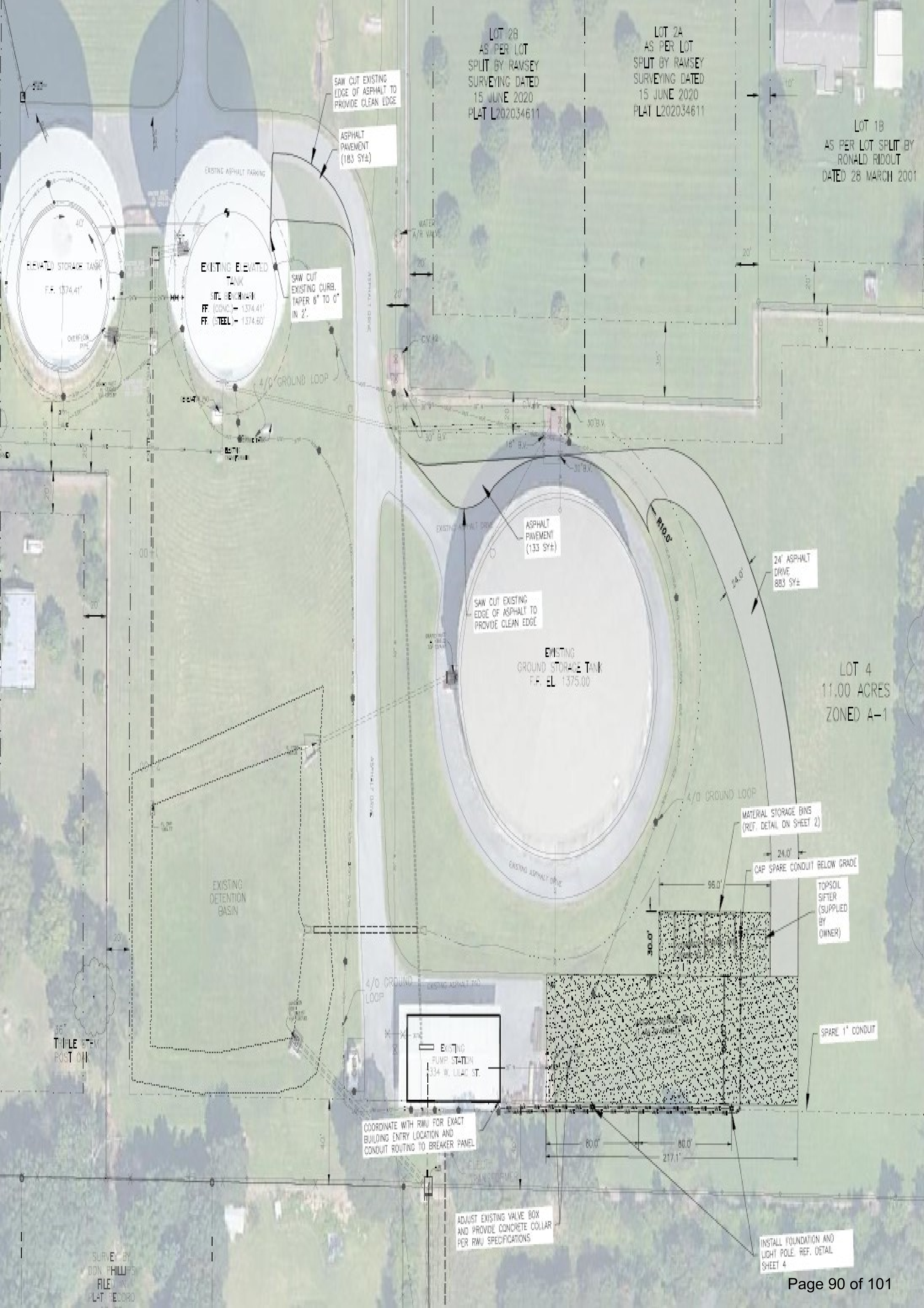
Staff recommends acceptance of the low bid by Goins Enterprises in the amount of $3,946,997.00

ENGINEERING DIVISION ROGERS WATER UTILITIES
RWU Material Storage Improvements
Bid Tabulation - 2.14.23

				Engineer's Estimate		J&L Concrete & Excavation, Inc.	
Item No.	**Item Description (includes furnishment, installation, & testing)**	**Bid Quantity**	**Bid Unit**	**Unit Price**	**Extension**	**Unit Price**	**Extension**
1	Erosion Control	1	LS	$ 5,000.00	$5,000.00	$ 7,500.00	$7,500.00
2	Remove vegetation & topsoil (stockpile onsite)	3680	SY	$ 5.00	$18,400.00	$ 4.00	$14,720.00
3	Earthwork (Grade to proposed sugrade elevations)	1	LS	$ 15,000.00	$15,000.00	$ 25,000.00	$25,000.00
4	Earthwork (Additional undercut of subgrade, if required)	100	CY	$ 30.00	$3,000.00	$ 12.00	$1,200.00
5	Earthwork (Import fill material)	100	CY	$ 30.00	$3,000.00	$ 21.00	$2,100.00
6	Rock Excavation	1	CY	$ 250.00	$250.00	$ 480.00	$480.00
7	Seed & Straw (w/ 3" Topsoil)	800	SY	$ 5.00	$4,000.00	$ 8.00	$6,400.00
8	Adjust Water Valve Boxes (w / concrete collar)	3	EA	$ 250.00	$750.00	$ 450.00	$1,350.00
9	Crushed Stone (AHTD class 7) Aggregate Base	2645	SY	$ 35.00	$92,575.00	$ 18.00	$47,610.00
10	Asphalt Pavement (3" ACHM)	1200	SY	$ 50.00	$60,000.00	$ 40.00	$48,000.00
11	Concrete Light Pole Foundation	2	EA	$ 5,000.00	$10,000.00	$ 1,800.00	$3,600.00
12	Material Storage Structure (reinforced concrete)	1	EA	$ 50,000.00	$50,000.00	$ 93,620.00	$93,620.00
13	Metal Canopy Structure (pre-engineered)	1	LS	$ 5,000.00	$5,000.00	$ 10,000.00	$10,000.00
14	Light Pole & Luminaire, w/ mounting brackets	2	EA	$ 2,500.00	$5,000.00	$ 7,500.00	$15,000.00
15	Electrical Trenching Conduit and Wire (including pull boxes and grounding)	1	LS	$ 10,000.00	$10,000.00	$ 20,000.00	$20,000.00
16	Relocation of existing ground wire	260	LF	$ 10.00	$2,600.00	$ 20.00	$5,200.00
					$284,575.00		**$301,780.00**

Total unit price bid total as submitted was $301,792.00. Math error on Bid Item #9 resulted in an actual unit price total of $301,780.

Staff recommends award of the bid to J&L Concrete & Excavation, Inc. in the amount of $301,780.00



LOT 2B
AS PER LOT
SPLIT BY RAMSEY
SURVEYING DATED
15 JUNE 2020
PLAT L202034611
LOT 2A
AS PER LOT
SPLIT BY RAMSEY
SURVEYING DATED
15 JUNE 2020
PLAT L202034611
LOT 1B
AS PER LOT SPLIT BY
RONALD RIDOUT
DATED 28 MARCH 2001
SAW CUT EXISTING
EDGE OF ASPHALT TO
PROVIDE CLEAN EDGE
ASPHALT
PAVEMENT
(183 SY±)
EXISTING ASPHALT PARKING
WATER
A/R VALVE
ELEVATED STORAGE TANK
F.F. 1374.41'
EXISTING ELEVATED
TANK
SITE BENCHMARK
FF. (CONC.) = 1374.41'
FF. (STEEL) = 1374.60'
SAW CUT
EXISTING CURB.
TAPER 8" TO 0"
IN 2'.
OVERFLOW
PIPE
4/0 GROUND LOOP
30" B.V.
18" B.V.
ASPHALT
PAVEMENT
(133 SY±)
24' ASPHALT
DRIVE
883 SY±
R10.0'
24.0'
SAW CUT EXISTING
EDGE OF ASPHALT TO
PROVIDE CLEAN EDGE
EXISTING ASPHALT DRIVE
EXISTING
GROUND STORAGE TANK
F.F. EL. 1375.00
LOT 4
11.00 ACRES
ZONED A-1
4/0 GROUND LOOP
MATERIAL STORAGE BINS
(REF. DETAIL ON SHEET 2)
24.0'
CAP SPARE CONDUIT BELOW GRADE
96.0'
TOPSOIL
SIFTER
(SUPPLIED
BY
OWNER)
30.0'
EXISTING
DETENTION
BASIN
ASPHALT DRIVE
4/0 GROUND
LOOP
EXISTING
PUMP STATION
334 W. LILAC ST.
SPARE 1" CONDUIT
36"
TRIPLE STEM
POST OAK
COORDINATE WITH RWU FOR EXACT
BUILDING ENTRY LOCATION AND
CONDUIT ROUTING TO BREAKER PANEL
80.0'
80.0'
217.1'
ADJUST EXISTING VALVE BOX
AND PROVIDE CONCRETE COLLAR
PER RWU SPECIFICATIONS
INSTALL FOUNDATION AND
LIGHT POLE. REF. DETAIL
SHEET 4
SURVEY BY
DON PHILLIPS
FILED IN
PLAT RECORD

McCLELLAND CONSULTING ENGINEERS, INC.
DESIGNED TO SERVE

Bid Tabulation

City of Rogers
13th Street Bike Lanes Addition:
Rogers, AR
MCE Project # 20-2142

SCHEDULE 1 - STREET & STORM SEWER				Benchmark Construction of NWA, Inc.		
ITEM NUMBER	**DESCRIPTION**	**UNIT**	**QUANTITY**	**UNIT PRICE**	**TOTAL**	
GENERAL PROVISIONS						
1	Roadway Construction Control	LS	1	$27,413.75	$27,413.75	
2	Act 291, 1993 Trench and Excavation Safety Systems	LS	1	$1,000.00	$1,000.00	
3	Erosion Control	LS	1	$61,030.00	$61,030.00	
4	Traffic Control & Maintenance	LS	1	$139,640.00	$139,640.00	
5A	Mobilization; Not to Exceed 5% of Total Bid	LS	1	$162,628.07	$162,628.07	
5B	Bonds & Insurance / Miscellaneous	LS	1	$58,731.93	$58,731.93	
Earthworks						
6	Clearing and Grubbing	LS	1	$326,050.00	$326,050.00	
7	Excavation (Plan Quantity)	CY	1,000	$80.93	$80,930.00	
8	Embankment (Plan Quantity)	CY	1,040	$72.80	$75,712.00	
9	Subgrade Preparation (Plan Quantity)	SY	6,075	$5.90	$35,842.50	*
10	Under Cut & Backfill (10% Allowance)	CY	104	$81.25	$8,450.00	
Base & Paving						
11	4" Class 7 Aggregate Base	SY	410	$60.24	$24,698.40	*
12	2" ACHM Surface Course	TON	48	$514.58	$24,699.84	
13	Flexi-pave	SF	1,047	$23.63	$24,740.61	
14	High Polymer Microsurfacing	SY	16,350	$7.65	$125,077.50	
Storm Drainage						
15	Drainage Box Top Reconstruction	EA	15	$6,526.67	$97,900.05	
16	Concrete Flumes	SY	22	$177.73	$3,910.06	
17	French Drains (Complete)	LS	1	$4,410.00	$4,410.00	
Miscellaneous Construction						
18	Concrete, Integrally Colored Cast-In-Place Mountable Curb. Complete (Detail 20J)	LF	4,800	$53.10	$254,880.00	
19	Treetop Products Safety-Striped Big Bump, 72" length (or approved equal)	EA	52	$424.04	$22,050.08	
20	Treetop Products Safety-Striped Big Bump, End Cap (or approved equal)	LF	8	$436.25	$3,490.00	
21	Concrete Curb and Gutter, Standard, STA. 200+14 - STA. 208+30. Complete.	LF	600	$34.69	$20,814.00	
22	Concrete Curb and Gutter, Modified	LF	480	$24.24	$11,635.20	
23	Concrete Curb, Mountable	LF	190	$24.41	$4,637.90	
24	(4" Depth) Concrete Sidewalk	SY	1556	$99.87	$155,397.72	
25	(4" Depth) Concrete Trail	SY	1075	$96.13	$103,339.75	
26	(6" Depth) Concrete Driveway Apron	SY	660	$85.64	$56,522.40	
27	(6" Depth) Concrete Driveway	SY	612	$104.56	$63,990.72	
28	(6" Depth) Concrete Raised Driveway Crossing	SY	22	$150.96	$3,321.12	
29	(6" Depth) Aggregate Base Course Driveway	SY	26	$11.12	$289.12	
30	Concrete, Integrally Colored Apron. Stamped.	SY	14	$1,085.36	$15,195.04	
31	Asphalt/Concrete Driveway Removal	SY	660	$50.68	$33,448.80	
32	Sodding, Greenspace & Yards	SY	1,750	$4.22	$7,385.00	
33	Trees, 2" Caliper, Complete	EA	13	$500.08	$6,501.04	
34	Additional Watering	MG	100	$128.94	$12,894.00	
35	Mailboxes	EA	15	122.61	$1,839.15	
36	Green Cycle Grip MMAX Pavement Marking	SF	11,000	$21.69	$238,590.00	
37	4" Striping, Yellow, Double Traffic Striping (Thermoplastic)	LF	4,500	$1.51	$6,795.00	
38	4" Striping, Yellow, Dashed Trail Striping (Paint)	LF	850	$2.71	$2,303.50	
39	4" Striping, Yellow, Solid Trail Striping (Paint)	LF	360	$2.71	$975.60	
40	6" Striping (Thermoplastic)	LF	6,200	$1.75	$10,850.00	
41	12" Stop Bar, White (Thermoplastic)	LF	410	$12.05	$4,940.50	
42	Yield Line Marking (Thermoplastic)	EA	4	$301.25	$1,205.00	
43	"Only" Marking (Thermoplastic)	EA	1	$542.25	$542.25	
44	Left Arrow Marking (Thermoplastic)	EA	2	$451.88	$903.76	
45	Thru / Right Arrow Marking (Thermoplastic)	EA	2	$451.88	$903.76	
46	Bike Lane Marking (Skid Resistant Thermoplastic)	EA	24	$1,084.50	$26,028.00	
47	Bicycle Shared Lane Pavement Marking (Skid Resistant Thermoplastic)	EA	2	$903.75	$1,807.50	
48	24" Wide Crosswalk Bar, 8' Long (Thermoplastic)		295	$30.13	$8,888.35	
49	24" Wide Crosswalk Adj to Bike Lane, 6-'8" Long (Thermoplastic)	LF	780	$30.13	$23,501.40	
50	24" Wide, 24" Long Elephant's Feet, Green or White Color (Thermoplastic)	LF	1,920	$42.18	$80,985.60	
51	24" Wide Bikeway Crossing, 10' Long (Thermoplastic	LF	155	$36.15	$5,603.25	
52	4" Striping at Vehicle Parking and Trash Enclosure (Thermoplastic)	LF	510	$3.01	$1,535.10	
53	Chevron Striping at Raised Driveway Crossing (Thermoplastic)	EA	2	$451.88	$903.76	
54	Wheel Stop	EA	16	$210.88	$3,374.08	
55	Various Street Signs (as indicated on Pavement Marking & Signage Plans)	EA	74	$361.50	$26,751.00	
56	Various Street Signs Attached to Light Poles	EA	9	$150.63	$1,355.67	
57	Wayfinding Signage and Pavement Markings	LS	1	$74,710.00	$74,710.00	
58	Replace 30mph Signs with 25mph Signs	EA	4	$150.63	$602.52	
59	Rough Sawn Cedar Fence with Stain, Complete (26H)	LF	120	$126.53	$15,183.60	
60	Handicap Ramp, Complete	EA	48	$3,062.28	$146,989.44	
61	Project Signs	EA	2	$1,024.25	$2,048.50	
62	Furnish and Install Conduit (2" Schedule 40 PVC) in trench	LF	1350	$16.75	$22,612.50	
63	Pull Box Installed	EA	13	$2,199.13	$28,588.69	
64	PYRO-BOX^{EVO} People Counter	EA	2	$8,585.63	$17,171.26	
65	Type A Trail Illumination Fixture and Pole (Type "A" LED Luminaire, 15' Pole, Foundation, Pole Wiring, Fuses, and Ancillary Equip) Installed	EA	8	$6,446.75	$51,574.00	
66	Type B Trail Illumination Fixture and Pole (Type "B" LED Luminaire, 15' Pole, Foundation, Pole Wiring, Fuses, and Ancillary Equip) Installed	EA	3	$7,139.63	$21,418.89	
67	3#8 AWG THWN Conductor Installed	LF	1350	$4.52	$6,102.00	
68	Service Point Assembly (Roadway Lighting; Including Utility Costs, Primary Service Conduit, Secondary Service Conduit and Conductor, and Switched Load Pedestal) Installed	EA	1	$12,893.50	$12,893.50	
69	Construction Allowance	LS	1	$300,000.00	$300,000.00	
SCHEDULE 2 - WATER						
70	Adjust Domestic Water Meter Top	EA	15	$601.90	$9,028.50	
71	Adjust Water Valve Top	EA	4	$367.83	$1,471.32	
72	Remove and Salvage Fire Hydrant, Abandon Valve	LS	1	$6,025.00	$6,025.00	
73	8"X6" Tapping Sleeve w/ 6" Tapping Valve	EA	1	$6,025.00	$6,025.00	
74	Fire Hydrant Assembly (Complete)	EA	1	$12,050.00	$12,050.00	
SCHEDULE 3 - SANITARY SEWER						
75	Adjust Sanitary Sewer Manhole Top	EA	3	$2,942.61	$8,827.83	

BID SUMMARY:

TOTAL BID FOR SCHEDULE I, STREET & STORM DRAINAGE	**$3,209,133.73**	
TOTAL BID FOR SCHEDULE 2, WATER	**$34,599.82**	
TOTAL BID FOR SCHEDULE 3, SANITARY SEWER	**$8,827.83**	
TOTAL AMOUNT BID	**$3,252,561.38**	*

*** DENOTES MATHEMATICAL ERROR**

Staff recommends approval of the bid by Benchmark Construction of NWA, Inc, and authorization to reimburse the City of Rogers for Water/Sewer related construction expenses at a total amount of $43,427.65

Change Order Request

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

S. Arkansas Street - Oak to Chestnut **Project # 40-20-2470** **Nabholz Construction Services - Excavation**
South Arkansas Street Gateway - Oak to Chestnut Tel: Fax:

Change Order Request: 037R **Date: 1/23/2023**

To: Lance Jobe
City of Rogers
301 West Chestnut
Rogers, AR 72756

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

Description	Category	Status
Nabholz CO#6 Documents - North Storm		Pending

Reference	Required By	Days Req	Amt Req
	1/30/2023	0	812,534.12

Notes

PCO No	Date	Reference	Amt Prop	Days Req	Category	Reason
043R	1/23/2023		812,534.12	0	Change Order	Change Condition

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

Item No	Item Description	Amt Prop	Reference
001	North End Storm Addition	761,688.74	

002	General Liability	6,474.35
003	P&P Bond	3,840.82
004	CM Fee	40,530.21

Approved By:

Signature ______________________ ______________

Name ______________________ **Date**

Arkansas St North End / CO #06

Nabholz Construction Corporation

3301 N 2nd Street
Rogers, AR
Contact: **Mike Frost**
Phone: **479-619-7076**
Email: **mike.frost@nabholz.com**

Quote To:	Chris Kauffman Nabholz CM	Project Location:	Arkansas St North End Rogers, AR
		Engineer:	CEI
		Date of Plans:	CO #06
		Geotech:	

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
	Roadway				
405	R & D Concrete Walks	310.00	SY	18.13	5,620.30
408	R & D Asphalt Pavement	420.00	SY	16.45	6,909.00
410	R & D Asphalt Driveways	261.00	SY	16.48	4,301.28
412	R & D Concrete Driveway	35.00	SY	24.23	848.05
414	R & D Trees	9.00	EA	1,539.86	13,858.74
416	R & D Curb and Gutter	375.00	LF	13.80	5,175.00
418	R & S Signs	2.00	EA	177.76	355.52
420	Street Asphalt Repair 3"	600.00	SY	82.96	49,776.00
422	Crushed Stone Backfill Strom	2,785.00	TN	45.04	125,436.40
424	30" RCP Class 3	399.00	LF	230.38	91,921.62
426	36" RCP Class 3	381.00	LF	274.76	104,683.56
428	Type E Jct Box 5' x 5'	4.00	EA	18,892.13	75,568.52
430	36: Flared End Section	1.00	EA	3,245.38	3,245.38
432	Lime	0.50	TON	415.82	207.91
434	Seeding	0.26	AC	4,435.54	1,153.24
436	Mulch Cover	0.52	AC	2,495.02	1,297.41
438	Water	31.82	MG	173.26	5,513.13
440	Temp Seeding	0.26	AC	4,158.31	1,081.16
442	Inlet Protection	4.00	EA	554.45	2,217.80
444	Sediment Removal & Disposal	8.00	CY	36.90	295.20
446	2nd Seeding Application	0.26	AC	4,158.31	1,081.16
448	Riprap Class 2	50.00	SY	107.23	5,361.50
450	Silt Fence	534.00	LF	6.93	3,700.62
452	Concrete Curb and Gutter	375.00	LF	36.88	13,830.00
454	Concrete Sidewalk	3.00	SY	120.35	361.05
	Roadway Subtotal				**523,799.55**
	Utility				

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
505	R & S Water Meter	4.00	EA	875.09	3,500.36
508	Crushed Stone Backfill Utility	900.00	TON	45.04	40,536.00
510	2" Copper Service / Connet to Existing Line	28.00	LF	127.42	3,567.76
512	6" Ductile Iron	19.00	LF	87.35	1,659.65
514	12" Ductile Iron	719.00	LF	101.94	73,294.86
516	Ductile Iron MJ Fittings	815.00	LB	21.83	17,791.45
518	6" Gate Valve	3.00	EA	1,345.75	4,037.25
520	12" Butterfly Valve	3.00	EA	2,449.57	7,348.71
522	Air Release Valve	1.00	EA	4,759.48	4,759.48
524	8" Cut and Cap/ Collar Block	1.00	EA	5,509.00	5,509.00
526	Fire Hydrant Assembly	3.00	EA	8,028.06	24,084.18
528	1" Service Line Connect to Existing (lLong)	2.00	EA	4,317.06	8,634.12
530	24" Steel Encasement	21.00	LF	546.10	11,468.10
532	Asphalt Drive / Street Repair 2"	225.00	SY	69.08	15,543.00
534	Remv Plug / Connect to Existing Line	1.00	EA	3,500.36	3,500.36
536	Pothole Existing Utilities	1.00	LS	7,110.45	7,110.45
538	Trench Excavation Safety	1.00	LS	5,544.46	5,544.46
	Utility Subtotal				**237,889.19**
GRAND TOTAL					**761,688.74**

Staff recommends approval of the change order for Arkansas St. for the extension of 12" water main north of Chestnut St. for a total amount of $253,769.12

Change Order Request

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

S. Arkansas Street - Oak to Chestnut **Project # 40-20-2470** **Nabholz Construction Services - Excavation**
South Arkansas Street Gateway - Oak to Chestnut Tel: Fax:

Change Order Request: 040 **Date: 1/25/2023**

To:	John Eccleston Nabholz Construction Corporation 3301 N 2nd St (72756), PO Box 277 Rogers, AR 72757	**From:**	Chris Kauffman Nabholz Construction Services - Excavation 3301 N 2nd Street (72756) PO BOX 277 Rogers, AR 72757

Description	Category	Status
Pine Street Reconstruction and Pine Street Parking		Pending

Reference	Required By	Days Req	Amt Req
	2/1/2023	0	1,567,605.10

Notes

PCO No	Date	Reference	Amt Prop	Days Req	Category	Reason
047	8/10/2022		1,567,605.10	0	Change Order	Change Condition

Description	Notes
Pine Street Reconstruction and Pine Street Parking	Nabholz proposes the following change order proposal for the Pine Street Improvements and the addition of a parking lot at the intersection of Pine Street and 1st Street per the drawings issued by the City of Rogers dated "November 2022". Please find our enclosed scope of work and pricing. The anticipated duration of this work is 8 months. Exclusions: -Rock Excavataion ($250 per CY if encountered) -Concrete or density testing -Irrigation -Any work not specified on the scope breakdown attached.

Item No	Item Description	Amt Prop	Reference
001	Pine Street Improvements	1,296,167.70	

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

002	Pine Parking Lot Labor, Material, Install	142,191.00
003	General Condition (2%)	31,151.48
004	General Liability	12,490.84
005	P&P Bond	7,410.00
006	CM Fee	78,194.08

Approved By:

Signature ______________________ ____________

Name ______________________ **Date**

Pine Street Rogers, AR

Nabholz Construction Corporation

3301 N 2nd Street
Rogers, AR
Contact: **Mike Frost**
Phone: **479.619.7076**
Email: **mike.frost@nabholz.com**

Quote To: Chris Kauffman

Project Location: Pine St
Rogers, AR
Engineer: CEI
Date of Plans:
Geotech:

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
1	MOBILIZATION	1.00	LS	90,681.47	90,681.47
2	TEMPORARY CONCRETE WASHOUT	1.00	EA	1,517.04	1,517.04
3	TEMPORARY STONE CONSTRUCTION ENTRANCE	1.00	EA	5,501.02	5,501.02
4	REMOVAL AND DIS POSAL OF ASPHALT PAVEMENT	2,090.00	SY	16.21	33,878.90
5	REMOVAL AND DIS POSAL OF CURB AND GUTTER	231.00	LF	13.65	3,153.15
6	REMOVAL AND DIS POSAL OF ASPHALT DRIVEWAY	372.00	SY	16.24	6,041.28
7	REMOVAL AND DIS POSAL OF CONCRETE DRIVEWAY	112.00	SY	23.83	2,668.96
8	REMOVAL AND DIS POSAL OF CONCRETE WALKS	72.00	SY	17.81	1,282.32
9	REMOVAL AND DIS POSAL OF TREES	7.00	EA	2,855.53	19,988.71
10	REMOVE AND DISPOSE OF CONCRETE RETAINING WALL	40.00	LF	157.18	6,287.20
11	REMOVE AND SALVAGE SIGNS	4.00	EA	173.13	692.52
12	REMOVAL AND RELOCATE MAILB OXE S	7.00	EA	1,150.34	8,052.38
13	REMOVAL AND SALVAGE FENCE	246.00	LF	33.75	8,302.50
15	UNCLASSIFIE D EXCAVATION	1,127.00	CY	39.62	44,651.74
16	COMPACTE D EMBANKMENT	320.00	CY	45.39	14,524.80
17	SOIL STABILIZATION	25.00	TON	405.00	10,125.00
18	UNDERCUT AND BACKFILL	250.00	CY	85.01	21,252.50
19	8" AGGREGATE BASE COURSE (CLASS 7)	3,034.00	SY	39.81	120,783.54
20	TACK COAT	231.00	GAL	8.48	1,958.88
21	ACHM BINDER COURS E (1")	254.00	TON	257.79	65,478.66
22	ACHM SURFACE COURS E (1/2")	254.00	TON	271.36	68,925.44
23	ASPHALT PAVEMENT DRIVEWAY	96.00	SY	115.33	11,071.68
24	P.C. CONCRETE PAVEMENT DRIVEWAY	195.00	SY	141.75	27,641.25
25	AGGREGATE BASE COURSE DRIVEWAY (6")	187.00	SY	20.92	3,912.04

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
26	MAINTENANCE OF TRAFFIC	1.00	LS	34,418.14	34,418.14
27	ADVANCE D WARNING SIGNS	41.00	SF	24.30	996.30
28	TYPE III BARRICADES	24.00	LF	40.50	972.00
29	18" REINFORCED CONCRETE PIPE, CLASS III	25.00	LF	231.51	5,787.75
30	RECTANGULAR CURB INLET (4'X4')	1.00	EA	11,745.47	11,745.47
31	FLARED END SECTION	1.00	EA	1,707.09	1,707.09
32	4' CONCRETE FLUMES	4.00	EA	1,156.26	4,625.04
33	4' INLET EXTENSIONS	5.00	EA	3,046.26	15,231.30
34	SEEDING	0.21	ACRE	4,320.00	907.20
35	LIME	0.42	TON	405.00	170.10
36	MULCH COVER	0.63	ACRE	2,970.00	1,871.10
37	WATER	25.70	M.GA	168.75	4,336.88
38	SECOND SEEDING APPLICATION	0.21	ACRE	4,050.00	850.50
39	SOLID SODDING	990.00	SY	8.10	8,019.00
40	TEMPORARY SEEDING	0.21	ACRE	4,050.00	850.50
41	SILT FENCE	572.00	LF	6.75	3,861.00
42	INLET PROTE CTION	66.00	LF	20.25	1,336.50
43	SILT FENCE BOX PROTECTION	1.00	EA	472.50	472.50
44	SCOURSTOP TRANSITION MAT	6.00	EA	1,147.50	6,885.00
45	CONCRETE COMBINATION CURB AND GUTTER (TYPE A)	1,317.00	LF	40.50	53,338.50
46	CONCRETE VALLEY GUTTER	66.00	LF	40.50	2,673.00
47	CONCRETE SIDEWALK	340.00	SY	109.35	37,179.00
48	TRUNCATED DOME WARNING DEVICES	8.00	EA	675.00	5,400.00
49	WHEELCHAIR RAMPS	8.00	SY	168.75	1,350.00
50	CONCRETE STAIRS	2.00	SY	2,025.00	4,050.00
51	HANDRAIL	18.00	LF	270.00	4,860.00
52	THERMOPLASTIC PAVEMENT MARKING - WHITE (24")	191.00	LF	40.50	7,735.50
53	UTILITY COMPANY LIGHT (by others)	8.00	EA		
	Roadway Allowance	1.00	LS	50,000.00	50,000.00
	Street Subtotal				**850,002.35**
54	TRENCHING AND EXCAVATION SAFETY SYSTEMS	1.00	LS	15,599.21	15,599.21
55	DISCONNE CT EXSTING VALVE	1.00	EA	1,136.39	1,136.39
56	CONNECT TO EXISTING TEE	1.00	EA	1,136.39	1,136.39
57	REMOVE AND DISPOSE OF WATERMAIN	21.00	LF	40.77	856.17
58	REMOVAL AND SALVAGE WATER METER	8.00	EA	852.29	6,818.32
59	REMOVE AND RESET FIRE HYDRANT	1.00	EA	3,757.77	3,757.77
60	CRUSHED STONE (ARDOT CLASS 7) BACKFILL	383.00	TON	44.38	16,997.54
61	6-INCH DUCTILE IRON PIPE	6.00	LF	85.41	512.46
62	8-INCH DUCTILE IRON PIPE	909.00	LF	99.62	90,554.58
63	DUCTILE MJ IRON FITTINGS	1,054.00	LB	20.05	21,132.70
64	8-INCH GATE VALVE	12.00	EA	1,310.69	15,728.28

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
65	8-INCH CUT, CAP AND ANCHOR COLLAR BLOCK	2.00	EA	4,994.22	9,988.44
66	FIRE HY DRANT ASSEMBLY	3.00	EA	10,479.00	31,437.00
67	AIR RELEASE VALVE	1.00	EA	5,203.66	5,203.66
68	1-INCH SERVICE LINE W/ SINGLE 5/8" METER SET (SHOR	6.00	EA	2,716.14	16,296.84
69	1-INCH SERVICE LINE W/ SINGLE 5/8" METER SET (LONG	3.00	EA	5,771.87	17,315.61
70	GUARD POST	2.00	EA	1,485.00	2,970.00
	Waterline Allowane	1.00	LS	20,000.00	20,000.00
	aterline Subtotal				**277,441.36**
71	TRENCHING AND EXCAVATION SAFETY SYSTEMS !	1.00	LS	12,561.71	12,561.71
72	REMOVE AND SALVAGE SANITARY SEWER APPUR",	10.00	EA	568.19	5,681.90
73	REMOVE AND DISPOSE OF SANITARY SEWER FORM!	40.00	LF	37.91	1,516.40
74	2-INCH FORCE MAIN	434.00	LF	88.38	38,356.92
75	3-INCH FORCE MAIN	183.00	LF	98.13	17,957.79
76	SEWER FITTINGS	6.00	EA	290.55	1,743.30
77	2-INCH BALL VALVE	3.00	EA	1,175.11	3,525.33
78	3-INCH BALL VALVE	1.00	EA	2,208.15	2,208.15
79	16" PIPE ENCASE MENT	57.00	LF	294.42	16,781.94
80	CONNECT PROPOSED 2" SSFM TO EXISTING SSFM	3.00	EA	1,459.19	4,377.57
81	CONNECT PROPOSED 3" SSFM TO EXISTING SSFM	1.00	EA	1,824.03	1,824.03
82	CONNECT PROPOSED 3" SSFM TO EXISTING VALVE	1.00	EA	1,824.03	1,824.03
83	FORCE MAIN SEWER SERVICE CONNE CTION W/ VA	8.00	EA	3,486.58	27,892.64
84	FORCE MAIN FLUSHING STATION	2.00	EA	4,303.34	8,606.68
85	4" PVC PIPE ENCASEMENT	36.00	LF	53.82	1,937.52
89	ADJUST SANITARY SEWER APPURTENANCES	8.00	EA	866.01	6,928.08
90	Sewer Allowance	1.00	LS	15,000.00	15,000.00
	Sanitar Subtotal				**168,723.99**
RAN	**A**				**1,296,167.70**

Staff recommends approval of the change order for Arkansas St. for the reconstruction of water and sewer utilities along E. Pine St. for a total amount of $486,256.37

Pine Street

Waterline	$ 277,441.36			
Sewer	$ 168,723.99			
	$ 446,165.35			
Streets / Roadway	$ 850,002.35			
Parking Lot	$ 142,191.00			
	$ 992,193.35			
Total Cost	$ 1,438,358.70			

		Allocation	
	Totals	Streets	Water and Sewer
General Conditions	$ 31,151.48	$ 21,488.58	$ 9,662.90
General Liability	$ 12,490.84	$ 8,616.30	$ 3,874.54
P&P Bond	$ 7,410.00	$ 5,111.49	$ 2,298.51
CM Fee	$ 78,194.08	$ 53,939.01	$ 24,255.07
	$ 129,246.40	$ 89,155.38	$ 40,091.02
Total Change Order	$ 1,567,605.10	$ 1,081,348.73	$ 486,256.37

Arkansas Street: North Storm

Waterline	$ 237,889.19
Streets / Roadway	$ 523,799.55
Total Cost	$ 761,688.74

		Allocation	
	Totals	Streets	Water and Sewer
General Liability	$ 6,474.35	$ 4,452.29	$ 2,022.06
P&P Bond	$ 3,840.82	$ 2,641.26	$ 1,199.56
CM Fee	$ 40,530.21	$ 27,871.89	$ 12,658.32
	$ 50,845.38	$ 34,965.45	$ 15,879.93
Total Change Order	$ 812,534.12	$ 558,765.00	$ 253,769.12