ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
MARCH 20, 2023
4:00 PM

AGENDA

CALL TO ORDER:

ACTION ON MINUTES:

1. Approve Minutes from February 21, 2023 Water & Sewer Commission Meeting

REPORTS:

1. Financial Reports - J. Lattin
2. Rogers Pollution Control Facility Reports - T. Beaver
3. Operations Reports - J. Lunsford

OLD BUSINESS:

NEW BUSINESS:

1. Bid Results 2023 Water Projects - A. Short
2. Approval of Resolution 23-06 Authorizing Renewal of Network and System Security Monitoring Contract with Compsys J. Roegner
3. Amendment #3 to the Professional Services Agreement for RPCF Solids Handling Ph.II - B. Dobler
4. Resolution No. 23-07 A Resolution Authorizing the Decommissioning of the Persimmon Street Elevated Storage Tank; and for Other Purposes. B. Dobler

ADJOURN:

Rogers Waterworks and Sewer Commission
February 21, 2023
Minutes

The Rogers Waterworks and Sewer Commission held its regularly scheduled meeting at 4:00 PM Monday, February 21, 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, Brian Sartain, Aaron Short, Johnny Lunsford, Todd Beaver, Brent Dobler and Jerry Roegner. Also in attendance was Robert Frazier from the Frazier Law Firm. Cory Amos from Specialized Real Estate Group, and Molly Pace and Brahm Driver from Ecological Design Group Inc. of Rogers.

Chairman Farmer called the meeting to order at 4:02PM. And then called for action on the minutes from the January 17, 2023, Water and Sewer Commission meeting. Travis Greene made a motion to approve the minutes, and Roger Surly seconded. All in favor, motion carried.

Chairman Farmer then recognized Jennifer Lattin for the Financial Reports. Billed revenue was up in both Water and Sewer Departments. The Water Department reported a profit of $384,000 for January 2023. The Sewer Department reported a profit of $441,000 in January 2023. Access and impact fees in the Water Department were $379,000 compared to $547,000 in 2022 and $622,000 in 2021. Access and impact fees in the Sewer Department were $608,000 in January 2023 compared to $1,002,000 in 2022 and $1,299,000 in 2021. Total restricted and unrestricted funds are $45.1M for January 2023, an overall increase of $2.2M from January 2022. YTD profit in both departments is more than the prior year and ahead of budget.

Chairman Farmer then recognized Brian Sartain for the Engineering Reports. There were 39 total plan reviews and no large projects submitted for review this month. There are eight current projects under construction, most of them are street projects with both water and sewer. RWU received bids this month for two projects that Aaron will bring forward later in the meeting. A change order for Arkansas street is also on the agenda. Commissioner Greene asked about the Walnut widening. Brian informed him that we have been told by the City that it will bid in June of 2023. He also gave the Commission an update on the Solids Handling Project. The next step is for RWU to issue an RFP on the equipment. Commissioner Surly then asked about the maintenance contracts. Sartain answered that we will be inserting a maintenance contract provision in both requests for proposals to insure both contracts are equivalent. The Cityworks program implementation continues to move forward.

Sartain then showed camera footage of the Blossom Way interceptor showing a very large amount of water entering the pipe through cracks in the failed pipe. This project has been awarded and will begin as soon as material arrives and the weather permits. Commissioner Surly asked how old this pipe was, Brian responded 17 years. He also went on to state that he did not believe that this pipe was bedded properly when installed and the water was removing the material from around the pipe that gives it support. Commissioner Greene asked why RWU had installed fiberglass pipe if it was not in our specifications. Brian responded that 17 years ago this pipe was available and was cheaper than the ductile at the time and the decision was made to utilize this pipe. RWU will be performing an additional scan for deflection to see if we can see if this deformation is continuing.

Chairman Farmer then recognized Todd Beaver for the RPCF reports. No treatment issues, we are well below our permit levels. We have yet to see any new permits currently from the DEQ. Todd also stated that PLP has invested in their wastewater treatment. Paul continues to do a good job with the industrial pre-treatment program. It takes a very knowledgeable person to run this program and Todd is very appreciative of Paul's efforts. We did hire a new operations technician, but the plant is still looking for a plant maintenance technician. The RPCF Cityworks implementation is moving forward as well. The RPCF kicked off the engineering capacity study data collection with Freese and Nichols this month. The plant treated 30M gallons of inflow and infiltration over several rain events, this was a typical month for rainfall, but inflow and infiltration were larger than normal.

Chairman Farmer then went on to recognized Jerry Roegner for the IT report. The primary work effort now is Tyler and Cityworks program support. Fine tuning is ongoing with Tyler. Cityworks is just about to kick off implementation. IT is ramping up for this and making sure the hardware environment is up to date. A benefit of these software installations was that RWU was able to modernize its connection with the City of Rogers due to these projects. The IT department is also continuously improving other areas such as the cable management in the utility. Knowledge transfer is still a high priority so that we all understand and own all the duties that Jordan Waterhouse has been responsible for over the last 30 years.

Chairman Farmer then recognized Brent Dobler to present Resolution 23-03 Designating Authorized Signatories, Recommendation by the Depository and Investment Committee. He stated that the Committee had unanimous approval by the Committee and this Resolution simply updates the signatory list for Rogers Water Utilities. Commissioner Greene made a motion to approve, Commissioner Surly seconded. All in favor, Resolution 23-03 passed.

Dobler stated that he would also like to present the list of approved depositories from the Committee as well. The list of depositories is as follows: Arvest, First Western Bank, First National Bank of Fort Smith (First National Bank of Northwest Arkansas), Simmons Bank, Regions Bank, and Bank OZK. Commissioner Greene made a motion to approve this list of depositories, Commissioner McClure seconded. All in favor, motion carried.

Chairman Farmer recognized Brian Sartain to present Resolution 23-04 Authorizing Development Agreement for the Village at Pinnacle Hills. Brian explained that this was a unique development in that roughly half of the development will tie into existing sewer, but the other half will require a lift station on the north side of the development. This Development Agreement will mandate that the HOA maintain the required lift station until at such time in the future, public sewer is made available and they will be made to connect to this public sewer. At that time, RWU will take over the maintenance of the system. Commissioner Greene asked if the design will be to RWU standards. Brian stated that the contractor will build to RWU standards and that RWU will perform inspection to be sure. Commissioner Surly asked who would be responsible for connecting to the public sewer when made available. Brian stated that that would be the responsibility of the HOA. Chairman Farmer asked how close sewer was and when Brian thought that might be available. Brian stated that it is close, but not yet there. Commissioner McClure made a motion, Commissioner Surly seconded. All in favor, Resolution 23-04 passed.

Chairman Farmer recognized Brian Sartain to present Resolution 23-05 Waiving Competitive Bidding Purchase of Sludge Drying Equipment. This was discussed earlier in this meeting and has been ongoing for quite some time. RWU has extensively vetted out two manufacturers (Huber and Wyssmont) that RWU will be sending bids to. Commissioner Greene asked if the Resolution stated the two companies, and if it needed to. Mr. Frazier said that the Resolution covers this without specifically naming the manufacturers. Commissioner Green made a motion to approve, Commissioner McClure seconded. All in favor, Resolution 23-05 passed.

Chairman Farmer recognized Brian Sartain again to present a Facilities Extension Contract for Rogers First Development. He gave a brief overview of the project and explained RWU's position on a proposed Facilities Extension Contract (FEC) with said project. Sartain explained why the mainline sewer extension proposed in the FEC was in place and what properties it would serve and how this would impact RWU in the future. The cost as proposed by RWU would be $55,327.88. He stated that this was the Utility's recommendation. Cory Amos then illustrated and explained why he thought RWU should pay $76,998.24 to install the sewer mainline in a different manner. After much discussion, Commissioner Greene made a motion to approve the original FEC at $55,327.88. Commissioner McClure seconded. All in favor, motion passed.

Chairman Farmer then recognized Aaron Short to present the bid results for the 2023 Large Diameter Sewer Rehab project. After a brief explanation of the exposed sewer line that this project will repair, he advised that RWU had received one bid. The Engineer's estimate was $3,456,510. The bid from Goins Enterprises was $3,946,997. Commissioner Surly asked about how many unknowns there were in this contract. Aaron stated they are minimal. Commissioner McClure asked if this was in budget. Brian Sartain said yes. Staff recommended acceptance of the bid from Goins Enterprises. Commissioner McClure made a motion to approve, Commissioner Surly seconded. All in favor, motion passed.

Chairman Farmer then recognized Brian Sartain to present the bid results for the RWU Materials Storage Improvements project. The Engineer's estimate for the project was $284,575. RWU received one bid from J&L Concrete and Excavation for $301,780. Brian illustrated the project located at the Lilac water tower site and explained why RWU was moving bulk and other material storage to that central location. Commissioner Surly asked if we were going to keep equipment there as well. Johnny Lunsford replied that we already keep some equipment there in the garages. Staff recommends award of the bid to J&L Concrete and Excavation in the amount of $301,780. Commissioner Greene made a motion, seconded by Commissioner McClure. All in favor, motion passed.

Chairman Farmer recognized Brian Sartain again to present the bid results for the 13th Street Bike Lanes Addition project. This is a City project with a total bid of $3,252,561.38. This is relatively minor utility work for a pedestrian sidewalk project. The utility portion of the project is $43,427.65 to be reimbursed to the City of Rogers by RWU. Staff recommends approval. Commissioner Surly made a motion to approve, seconded by Commissioner McClure. All in favor, motion passes.

Chairman Farmer recognized Brian Sartain again to present a change order for Arkansas Street Waterline Extension North of Chestnut. Brian explained that the project required storm sewer which would require RWU to reroute a water line. This is Nabholz' price to perform the change order. Brian acknowledged that this number seems high, but the work must be done. RWU is supplying the ductile iron pipe and the valves. Commissioners Farmer and Greene commented on several of the high prices. For instance, $90/ton which is three time as much as it should be. Staff recommends approval of the change order for Arkansas Street for the extension of 12" water main north of Chestnut St. for a total amount of $253,769.12. Commissioner McClure made a motion, seconded by Commissioner Surly. All in favor, motion carried.

Chairman Farmer recognized Brian Sartain to introduce another Nabholz change order for Arkansas Street for the reconstruction of water and sewer utilities along E. Pine St. for a total amount of $486,256.37. Brian stated that the only other option is to reject or go out for additional bids which may or may not help RWU based on our recent history. Commissioner Surly made a motion to approve, Commissioner Greene seconded. All in favor, motion passed.

With no further items on the Agenda, Chairman Farmer adjourned the meeting at

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwscmin22123

March 14, 2023

To: The Rogers Water and Sewer Commission

From: Matt Savell, Senior Accountant

Re: February 2023 Financial Information

Water Department

- Billed revenue for the month of February 2023 is up 19.93% from February 2022.
- Water consumption is up 6.05% from February 2022.
- The Water Department reported a profit of $214,000 for February 2023. A profit of $156,000 was reported for February 2022.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $398,000. This compares to year-to-date access and impact fee revenue of $618,000 in FY 22 and $870,000 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 February 2023 is up 14.54% from February 2022.
- Sewer consumption is up 8.21% from February 2022.
- The Sewer Department reported a loss of $101,000 for February 2023. A profit of $292,000 was reported for February 2022.
    - In the month of February 2023, $460,000 was reclassed from capital in progress to expense, as a portion of expenses paid to date are for field repair and maintenance (such as sewer clean out, camera work, and root removal). No additional repair work is anticipated for remainder of project.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $641,000. This compares to year-to-date access and impact fee revenue of $1,129,000 in FY 22 and $1,768,000 in FY 21.
- Year to date profit is more than the prior year and ahead of budget.

Other Financial Reporting Items

- Total restricted and unrestricted funds are $47.2 million for February 2023. This is an overall increase of $3.6 million from February 2022.
    - Water funds increased by approximately $74,000 and Sewer funds increased by $3,680,000.
    - $7.8 million of the $47.2 million total funds are restricted for specific use such as debt service, meter deposits, access and impact fees, and depreciation.

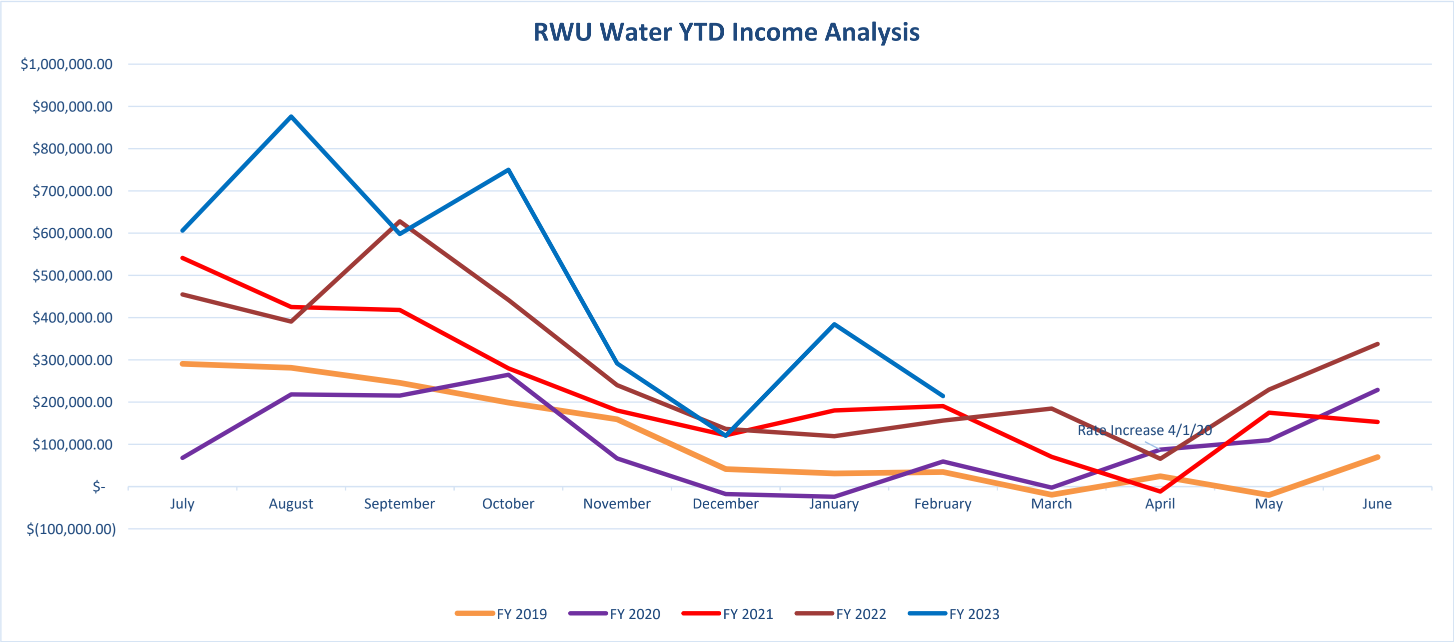
Office Operations

- Utility Billing resumed customer late penalties in mid-February, with customer disconnections resuming March 2nd.
    - For the first month for all billing cycles, RWU is sending an additional customer notification via phone call to account holders subject to service disconnection due to nonpayment.
    - Additionally, our standard payment arrangement protocol is being altered to accommodate the needs of customers with higher than normal balances to disruption of service.
    - Office and IT staff has and is working through this process with a new software, new service order interactive map programming, a new notification system, and new staff.

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	$ 214,287.94		
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**	**$ 3,840,243.33**	$ 1,272,842.69	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	$ 3,840,243.33		
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	$ 3,840,243.33		
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	$ (101,216.06)		
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**	**$ 3,408,971.05**	$ 75,198.68	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	$ 3,408,971.05		
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	$ 3,408,971.05		
Annual Budget	**$ 2,865,000.00**	**$ 2,470,000.00**	**$ 3,025,000.00**	**$ 3,960,000.00**	**$ 4,620,000.00**		


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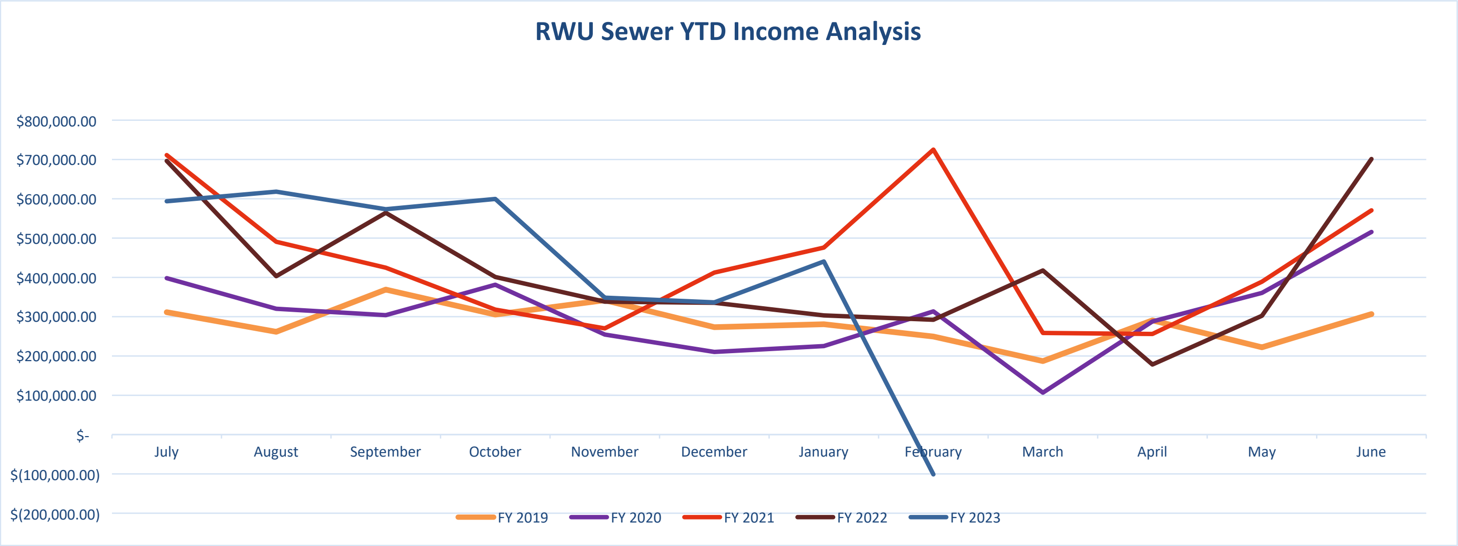
July
August
September
October
November
December
January
February
March
April
May
June
Rate Increase 4/1/20
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023


RWU Sewer YTD Income Analysis
$800,000.00
$700,000.00
$600,000.00
$500,000.00
$400,000.00
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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
FEBRUARY 2023

CASH RECEIPTS	$1,270,739.68
ACCTS RECEIVABLE OTHER	$43,457.15
METER DEPOSITS	$11,795.28
SERVICE CHARGES	$14,942.78
FEES	$32,442.51
MISCELLANEOUS	$747.33
UNAPPLIED CREDITS	-$80,090.19
TRASH	$437,882.55
DEPRECIATION	$53,941.90
TOTAL	$1,785,858.99

REVENUE BILLED FEBRUARY, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$613,602.18	27,358	113,159,610
RESIDENTIAL IRRIG	$34,361.74	4,737	481,100
COMMERCIAL	$310,961.65	3,260	64,304,500
INDUSTRIAL	$128,213.56	47	37,622,700
HYDRANTS	$1,210.00		
FIRE LINES	$10,760.00	35,402	215,567,910
PENALTY	$21,376.88		
SERVICE CHARGE	$28,500.17		
TOTAL	$1,148,986.18		

REVENUE BILLED FEBRUARY, 2022			
RESIDENTIAL	$528,929.66	26,870	108,182,500
RESIDENTIAL IRRIG	$29,385.38	4,698	381,000
COMMERCIAL	$267,683.71	3,074	59,897,300
INDUSTRIAL	$106,219.65	46	34,816,600
HYDRANTS	$1,195.00		
FIRE LINES	$10,300.00	34,688	203,277,400
PENALTY	$8,803.14		
SERVICE CHARGE	$5,525.00		
TOTAL	$958,041.54		

INCREASE (DECREASE)	$190,944.64	714	12,290,510
CHANGE FROM 2022	19.93%	2.06%	6.05%

PURCHASE FROM BEAVER WATER DISTRICT		
FEBRUARY, 2023	$ 325,388.74	222,869,000
FEBRUARY, 2022	$ 331,579.83	235,163,000

SEWER CASH RECEIPTS
FEBRUARY 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 FEBRUARY, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$842,360.02	23,329	95,261,910
COMMERCIAL	$289,514.34	2,104	49,028,707
INDUSTRIAL	$192,040.47	33	36,735,200
PENALTY/SURCHARGES	$24,285.15		
OTHER CHARGES		25,466	181,025,817
TOTAL	$1,348,199.98		
REVENUE BILLED FEBRUARY, 2022			
RESIDENTIAL	$752,847.61	22,896	88,652,300
COMMERCIAL	$239,675.51	1,994	44,515,700
INDUSTRIAL	$163,702.29	32	34,128,500
PENALTY/SURCHARGES	$12,168.40		
OTHER CHARGES	$8,700.04	24,922	167,296,500
TOTAL	$1,177,093.85		
INCREASE (DECREASE)	$171,106.13	544	13,729,317
CHANGE FROM 2022	14.54%	2.18%	8.21%

ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
February 2023

	UNRE-STRICTED	RESTRICTED Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreci-ation	TOTAL RESTRIC-TED	GRAND TOTAL
WATER							
Petty Cash	$ 1,725					$ -	$ 1,725
Checking - O&M	109,853					-	109,853
Checking-Bank of Rogers	413,405					-	413,405
Savings-Utility Money Fund	2,583,332					-	2,583,332
Savings-Depr Money Fund					467,981	467,981	467,981
Savings-O&M Money Fund	1,731,513					-	1,731,513
Access/Impact Fees-Simmons				704,704		704,704	704,704
Investments-CD's	11,656,788	1,090,796			2,490,271	3,581,067	15,237,855
Checking-Meter Deposits		371,531				371,531	371,531
Regions Bank-2012 Bonds			181,901			181,901	181,901
Regions Bank-2016 Bonds			155,366			155,366	155,366
TOTAL WATER	16,496,615	1,462,327	337,267	704,704	2,958,252	5,462,550	21,959,166
SEWER							
Petty Cash	150					$ -	$ 150
Savings-Depr Money Fund					773,677	773,677	773,677
Savings-O&M Money Fund	3,751,127					-	3,751,127
Access/Impact Fees-Simmons				1,197,301		1,197,301	1,197,301
Investments-CD's	19,118,036					-	19,118,036
Regions Bank-2010 Bonds			-			-	-
Regions Bank-2016 Bonds			421,404			421,404	421,404
TOTAL SEWER	22,869,313	-	421,404	1,197,301	773,677	2,392,381	25,261,694
GRAND TOTAL	$ 39,365,929	$ 1,462,327	$ 758,671	$ 1,902,005	$ 3,731,929	$ 7,854,931	$ 47,220,860

Balance Sheet
Account Summary
As Of 02/28/2023

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	6,012,512.95	6,623,877.30	-611,364.35
020 - INVESTMENTS	15,237,854.61	14,538,498.75	699,355.86
030 - ACCOUNTS RECEIVABLE	2,572,806.90	2,109,532.64	463,274.26
035 - DUE FROM OTHER FUNDS	12,188,934.78	0.00	12,188,934.78
040 - OTHER CURRENT ASSETS	138,473.96	98,960.93	39,513.03
050 - RESTRICTED FUNDS	708,798.29	723,218.77	-14,420.48
060 - INVENTORY	991,670.82	462,214.06	529,456.76
080 - PROPERTY PLANT & EQUIPMENT	100,528,853.47	94,128,414.95	6,400,438.52
081 - INTANGIBLE ASSETS	263,260.00	99,960.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	322,491.27	556,560.06	-234,068.79
Total ** ASSETS & DEFERRED OUTFLOWS:**	**138,965,657.05**	**119,341,237.46**	**19,624,419.59**
Total Assets:	**138,965,657.05**	**119,341,237.46**	**19,624,419.59**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	1,654,895.83	2,381,107.87	726,212.04
120 - ACCRUED LIABILITIES	17,854,194.24	18,545,654.31	691,460.07
130 - OTHER LIABILITIES	1,386,812.00	1,388,184.00	1,372.00
135 - DUE TO OTHER FUNDS	12,337,764.45	0.00	-12,337,764.45
140 - DEFERRED INFLOWS/PENSION LIABILITIES	1,521,676.42	2,016,365.42	494,689.00
Total ** LIABILITIES & DEFERRED INFLOWS **:	**34,755,342.94**	**24,331,311.60**	**-10,424,031.34**
Total Liability:	**34,755,342.94**	**24,331,311.60**	**-10,424,031.34**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	100,370,070.78	92,442,525.22	7,927,545.56
Total ** EQUITY **:	**100,370,070.78**	**92,442,525.22**	**7,927,545.56**
Total Beginning Equity:	**100,370,070.78**	**92,442,525.22**	**7,927,545.56**
Total Revenue	12,720,430.47	10,955,143.95	1,765,286.52
Total Expense	8,880,187.14	8,387,743.31	-492,443.83
Revenues Over/(Under) Expenses	**3,840,243.33**	**2,567,400.64**	**1,272,842.69**
Total Equity and Current Surplus (Deficit):	**104,210,314.11**	**95,009,925.86**	**9,200,388.25**
Total Liabilities, Equity and Current Surplus (Deficit):	**138,965,657.05**	**119,341,237.46**	**19,624,419.59**

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	5,722,254.42	5,141,353.84	580,900.58
020 - INVESTMENTS	19,118,035.95	16,039,571.05	3,078,464.90
030 - ACCOUNTS RECEIVABLE	2,264,869.86	1,781,301.24	483,568.62
035 - DUE FROM OTHER FUNDS	12,337,764.45	0.00	12,337,764.45
040 - OTHER CURRENT ASSETS	177,213.52	133,228.19	43,985.33
060 - INVENTORY	165,224.93	74,953.85	90,271.08
070 - RESTRICTED FUNDS	421,403.83	400,484.23	20,919.60
080 - PROPERTY PLANT & EQUIPMENT	122,595,270.72	118,307,861.25	4,287,409.47
081 - INTANGIBLE ASSETS	263,260.00	99,960.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	487,936.96	863,876.37	-375,939.41
Total ** ASSETS & DEFERRED OUTFLOWS:**	**163,553,234.64**	**142,842,590.02**	**20,710,644.62**
Total Assets:	**163,553,234.64**	**142,842,590.02**	**20,710,644.62**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	809,921.90	-691,653.04	-1,501,574.94
120 - ACCRUED LIABILITIES	8,601,130.12	9,757,652.25	1,156,522.13
130 - OTHER LIABILITIES	43,384.30	130,740.00	87,355.70
135 - DUE TO OTHER FUNDS	12,188,934.78	0.00	-12,188,934.78
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,419,176.88	3,221,949.53	802,772.65
Total ** LIABILITIES & DEFERRED INFLOWS **:	**24,062,547.98**	**12,418,688.74**	**-11,643,859.24**
Total Liability:	**24,062,547.98**	**12,418,688.74**	**-11,643,859.24**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	136,081,715.61	127,090,139.33	8,991,576.28
Total ** EQUITY **:	**136,081,715.61**	**127,090,139.33**	**8,991,576.28**
Total Beginning Equity:	**136,081,715.61**	**127,090,139.33**	**8,991,576.28**
Total Revenue	12,207,778.37	11,213,425.12	994,353.25
Total Expense	8,798,807.32	7,879,652.75	-919,154.57
Revenues Over/(Under) Expenses	**3,408,971.05**	**3,333,772.37**	**75,198.68**
Total Equity and Current Surplus (Deficit):	**139,490,686.66**	**130,423,911.70**	**9,066,774.96**
Total Liabilities, Equity and Current Surplus (Deficit):	**163,553,234.64**	**142,842,600.44**	**20,710,634.20**

Rogers Water Utilities, AR

Balance Sheet
Account Summary
As Of 02/28/2023

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	109,853.06	202,415.19	-92,562.13
1-0100.11	CHECKING-FNBANK OF ROGERS	413,405.03	270,093.49	143,311.54
1-0111.05	SAVINGS-UTILITY MONEY FUND	2,583,332.01	1,393,058.01	1,190,274.00
1-0111.08	SAVINGS-DEPR MONEY FUND	467,981.22	52,388.06	415,593.16
1-0111.09	SAVINGS-O & M MONEY FUND	1,731,512.55	3,712,121.26	-1,980,608.71
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	704,704.08	992,076.29	-287,372.21
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**6,012,512.95**	**6,623,877.30**	**-611,364.35**
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	1,057,666.73	6,381.11
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**	**14,538,498.75**	**699,355.86**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	2,016,865.75	1,554,488.27	462,377.48
1-0300.01	UNAPPLIED CREDITS	-117,245.49	0.00	-117,245.49
1-0300.05	ACCTS REC-OTHER	57,735.39	74,044.37	-16,308.98
1-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	8,951.25	0.00	8,951.25
1-0300.15	ACCTS REC-UNBILLED REVENUE	740,000.00	615,000.00	125,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-133,500.00	-134,000.00	500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,572,806.90**	**2,109,532.64**	**463,274.26**
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	12,188,934.78	0.00	12,188,934.78
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**12,188,934.78**	**0.00**	**12,188,934.78**
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	47,935.44	5,326.81	42,608.63
1-0400.01	PREPAID PROFESSIONAL FEES	4,542.43	4,033.36	509.07
1-0400.05	PREPAID-WORKMANS COMP	24,667.25	29,406.95	-4,739.70
1-0400.10	PREPAID-INSURANCE	9,267.81	15,584.00	-6,316.19

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0400.15	PREPAID-MAINT CONTRACT	52,061.03	44,609.81	7,451.22
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**138,473.96**	**98,960.93**	**39,513.03**
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	371,530.99	411,506.81	-39,975.82
1-0512.14	REGIONS BANK - DEBT - 2012	181,901.19	170,405.87	11,495.32
1-0516.14	REGIONS BANK - DEBT - 2016	155,366.11	141,306.09	14,060.02
	Total GLCategory 050 - RESTRICTED FUNDS:	**708,798.29**	**723,218.77**	**-14,420.48**
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	991,670.82	462,214.06	529,456.76
	Total GLCategory 060 - INVENTORY:	**991,670.82**	**462,214.06**	**529,456.76**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	623,886.84	488,864.04	135,022.80
1-0800.01	VEHICLES	623,991.09	624,876.79	-885.70
1-0800.02	SHOP EQUIPMENT & TOOLS	46,900.46	49,801.30	-2,900.84
1-0800.03	FIELD EQUIPMENT	863,439.45	829,864.79	33,574.66
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	4,167,970.86	3,584,394.77	583,576.09
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	57,464,594.44	55,634,357.28	1,830,237.16
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	58,589,953.29	54,414,815.14	4,175,138.15
1-0800.25	CONSTRUCTION IN PROGRESS	4,579,777.16	3,553,788.28	1,025,988.88
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-409,135.25	-368,178.35	-40,956.90
1-0800.51	ACCM DEPR-VEHICLES	-489,808.05	-435,629.91	-54,178.14
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,071.40	-49,454.82	2,383.42
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-600,226.04	-571,874.67	-28,351.37
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-23,952.77	-21,527.17	-2,425.60
1-0800.55	ACCM DEPR-PUMPING EQUIP	-58,540.67	-50,554.27	-7,986.40
1-0800.58	ACCM DEPR-WATER METERS	-1,044,760.57	-897,522.05	-147,238.52
1-0800.59	ACCM DEPR-WATER SERVICE	-1,342,253.28	-1,323,507.83	-18,745.45
1-0800.60	ACCM DEPR-WATER TOWERS	-5,278,411.64	-5,019,951.01	-258,460.63
1-0800.61	ACCM DEPR-MAINLINE	-20,548,981.66	-19,495,201.45	-1,053,780.21
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,285,484.69	-1,222,979.69	-62,505.00
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-12,795,012.97	-11,671,422.37	-1,123,590.60
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**100,528,853.47**	**94,128,414.95**	**6,400,438.52**
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	-151,240.00	-56,340.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**263,260.00**	**99,960.00**	**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:**	**138,965,657.05**	**119,341,237.46**	**19,624,419.59**
	Total Assets:	**138,965,657.05**	**119,341,237.46**	**19,624,419.59**

Liability

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
1-1100.00	ACCOUNTS PAYABLE-TRADE	958,018.41	483,083.31	-474,935.10
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLUTI	618,516.34	887,017.61	268,501.27
1-1100.04	ACCOUNTS PAYABLE-SEWER	0.00	936,575.78	936,575.78
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	15,000.00	15,000.00	0.00
1-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	0.00	480.00	480.00

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1100.20	FEDERAL INC TAX WITHHELD	0.00	-722.45	-722.45
1-1100.21	FICA W/HELD	0.00	-1,675.30	-1,675.30
1-1100.30	STATE INC TAX WITHHELD	5,302.91	0.00	-5,302.91
1-1100.51	SALES/USE TAX PAYABLE	57,803.18	61,522.04	3,718.86
1-1107.01	GARNISHMENTS	522.91	0.00	-522.91
1-1109.01	MISC PAYROLL DEDUCTIONS	-55.68	-123.12	-67.44
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-212.24	-50.00	162.24
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**1,654,895.83**	**2,381,107.87**	**726,212.04**
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	88,016.94	70,296.74	-17,720.20
1-1200.65	ACCRUED VAC/SICK LEAVE	316,126.83	299,026.13	-17,100.70
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	167,758.10	40,000.00	-127,758.10
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	30,846.05	66,300.00	35,453.95
1-1258.12	2012 BOND PREMIUM	15,943.70	18,335.42	2,391.72
1-1258.16	2016 BOND PREMIUM	364,952.92	392,670.88	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-322,856.03	-371,284.67	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-95,630.13	-102,893.25	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-10,964.14	-11,796.94	-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:	**17,854,194.24**	**18,545,654.31**	**691,460.07**
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,345,762.00	1,313,134.00	-32,628.00
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	23,025.00	75,050.00	52,025.00
1-1300.02	ARO DEPOSITS	18,025.00	0.00	-18,025.00
	Total GLCategory 130 - OTHER LIABILITIES:	**1,386,812.00**	**1,388,184.00**	**1,372.00**
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	12,337,764.45	0.00	-12,337,764.45
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**12,337,764.45**	**0.00**	**-12,337,764.45**
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 **:	**34,755,342.94**	**24,331,311.60**	**-10,424,031.34**
	Total Liability:	**34,755,342.94**	**24,331,311.60**	**-10,424,031.34**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	65,437,679.83	61,155,748.82	4,281,931.01
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:	**100,370,070.78**	**92,442,525.22**	**7,927,545.56**
	Total ** EQUITY **:	**100,370,070.78**	**92,442,525.22**	**7,927,545.56**
	Total Beginning Equity:	**100,370,070.78**	**92,442,525.22**	**7,927,545.56**
Total Revenue		12,720,430.47	10,955,143.95	1,765,286.52
Total Expense		8,880,187.14	8,387,743.31	-492,443.83
Revenues Over/(Under) Expenses		**3,840,243.33**	**2,567,400.64**	**1,272,842.69**
	Total Equity and Current Surplus (Deficit):	**104,210,314.11**	**95,009,925.86**	**9,200,388.25**
	Total Liabilities, Equity and Current Surplus (Deficit):	**138,965,657.05**	**119,341,237.46**	**19,624,419.59**

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	773,676.58	92,911.87	680,764.71
2-0111.09	SAVINGS-O & M MONEY FUND	3,751,127.32	3,265,803.50	485,323.82
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	1,197,300.52	1,782,488.47	-585,187.95
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**5,722,254.42**	**5,141,353.84**	**580,900.58**
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	1,057,824.59	6,773.43
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	1,027,289.76	9,682.16
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
2-0215.32	INVESTMENT-O&M	1,000,000.00	0.00	1,000,000.00
	Total GLCategory 020 - INVESTMENTS:	**19,118,035.95**	**16,039,571.05**	**3,078,464.90**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,622,736.16	1,296,552.41	326,183.75
2-0300.05	ACCTS REC-OTHER	44,709.49	-3,751.17	48,460.66
2-0300.06	ACCOUNT RECEIVABLE-NONBILLED	7,424.21	0.00	7,424.21
2-0300.15	ACCTS REC-UNBILLED REVENUE	745,000.00	650,000.00	95,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-155,000.00	-161,500.00	6,500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,264,869.86**	**1,781,301.24**	**483,568.62**
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	12,337,764.45	0.00	12,337,764.45
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**12,337,764.45**	**0.00**	**12,337,764.45**
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	57,935.45	6,300.47	51,634.98
2-0400.01	PREPAID PROFESSIONAL FEES	4,542.43	4,033.36	509.07
2-0400.05	PREPAID-WORKMANS COMP	34,476.06	39,588.87	-5,112.81
2-0400.10	PREPAID-INSURANCE	14,128.59	25,023.01	-10,894.42
2-0400.15	PREPAID-MAINT CONTRACT	66,130.99	58,282.48	7,848.51
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**177,213.52**	**133,228.19**	**43,985.33**
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	165,224.93	74,953.85	90,271.08
	Total GLCategory 060 - INVENTORY:	**165,224.93**	**74,953.85**	**90,271.08**
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	421,403.83	400,484.23	20,919.60
	Total GLCategory 070 - RESTRICTED FUNDS:	**421,403.83**	**400,484.23**	**20,919.60**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	613,322.13	487,396.80	125,925.33
2-0800.01	VEHICLES	1,690,756.16	1,386,205.95	304,550.21

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.02	SHOP EQUIPMENT & TOOLS	53,354.26	57,905.34	-4,551.08
2-0800.03	FIELD EQUIPMENT	1,598,040.05	1,378,412.30	219,627.75
2-0800.04	COMMUNICATION EQUIPMENT	60,051.45	59,508.33	543.12
2-0800.08	WATER METERS	4,140,071.24	3,542,203.98	597,867.26
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	45,841,930.73	45,408,732.86	433,197.87
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,086,413.29	65,596,812.27	5,489,601.02
2-0800.19	SEWER REHAB.	6,360,014.08	6,331,818.41	28,195.67
2-0800.20	CONTRIBUTED SEWER SYSTEM	51,278,696.17	47,657,408.31	3,621,287.86
2-0800.25	CONSTRUCTION IN PROGRESS	4,493,787.19	6,387,832.97	-1,894,045.78
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-449,942.04	-419,639.06	-30,302.98
2-0800.51	ACCM DEPR-VEHICLES	-1,206,562.17	-1,098,134.28	-108,427.89
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-51,120.69	-53,721.88	2,601.19
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,074,853.81	-1,038,282.24	-36,571.57
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-55,671.51	-53,293.53	-2,377.98
2-0800.58	ACCM DEPR-WATER METERS	-1,032,748.09	-875,942.37	-156,805.72
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,388,238.76	-1,306,367.35	-81,871.41
2-0800.66	ACCM DEPR-SEWER SYSTEM	-19,604,397.22	-18,840,629.62	-763,767.60
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-10,812.36	-372.84
2-0800.70	ACCM DEPR-POLL. CONTROL	-30,572,444.69	-28,192,719.04	-2,379,725.65
2-0800.71	ACCM DEPR-SEWER REHAB	-1,294,881.18	-1,169,118.29	-125,762.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEM	-11,812,434.94	-10,856,541.67	-955,893.27
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**122,595,270.72**	**118,307,861.25**	**4,287,409.47**
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	-151,240.00	-56,340.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**263,260.00**	**99,960.00**	**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:**	**163,553,234.64**	**142,842,590.02**	**20,710,644.62**
	Total Assets:	**163,553,234.64**	**142,842,590.02**	**20,710,644.62**
Liability				
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	806,503.92	247,423.18	-559,080.74
2-1100.05	ACCOUNT PAYABLE-WATER	0.00	-936,575.78	-936,575.78
2-1100.20	FEDERAL INC TAX WITHHELD	-584.97	-584.97	0.00
2-1100.21	FICA W/HELD	-1,401.44	-1,401.44	0.00
2-1100.30	STATE INC TAX WITHHELD	7,246.76	0.00	-7,246.76
2-1109.01	MISC PAYROLL DEDUCTIONS	-1,304.21	-128.27	1,175.94
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-538.16	-385.76	152.40
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**809,921.90**	**-691,653.04**	**-1,501,574.94**
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	133,778.13	105,982.78	-27,795.35
2-1200.65	ACCRUED VAC/SICK LEAVE	403,356.80	357,347.52	-46,009.28
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	167,758.15	40,000.00	-127,758.15
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	30,846.05	66,300.00	35,453.95
2-1258.16	2016 BOND PREMIUM	682,001.82	792,596.70	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	238,120.66	276,734.98	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-9,731.49	-11,309.73	-1,578.24
2-1280.16	LONG-TERM BONDS - 2016	6,955,000.00	8,130,000.00	1,175,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**8,601,130.12**	**9,757,652.25**	**1,156,522.13**

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	37,970.00	130,740.00	92,770.00
2-1300.02	ARO DEPOSITS	5,225.00	0.00	-5,225.00
	Total GLCategory 130 - OTHER LIABILITIES:	**43,384.30**	**130,740.00**	**87,355.70**
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	12,188,934.78	0.00	-12,188,934.78
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**12,188,934.78**	**0.00**	**-12,188,934.78**
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 **:	**24,062,547.98**	**12,418,688.74**	**-11,643,859.24**
	Total Liability:	**24,062,547.98**	**12,418,688.74**	**-11,643,859.24**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	58,268,793.12	54,637,317.73	3,631,475.39
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:	**136,081,715.61**	**127,090,139.33**	**8,991,576.28**
	Total ** EQUITY **:	**136,081,715.61**	**127,090,139.33**	**8,991,576.28**
	Total Beginning Equity:	**136,081,715.61**	**127,090,139.33**	**8,991,576.28**
Total Revenue		12,207,778.37	11,213,425.12	994,353.25
Total Expense		8,798,807.32	7,879,652.75	-919,154.57
Revenues Over/(Under) Expenses		**3,408,971.05**	**3,333,772.37**	**75,198.68**
	Total Equity and Current Surplus (Deficit):	**139,490,686.66**	**130,423,911.70**	**9,066,774.96**
	Total Liabilities, Equity and Current Surplus (Deficit):	**163,553,234.64**	**142,842,600.44**	**20,710,634.20**

Prior-Year Comparative Income Statement

Rogers Water Utilities, AR

Account Summary

For the Period Ending 02/28/2023

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. 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	532,730.03	537,201.29	-4,471.26	-0.83%	6,965,789.56	5,698,407.31	1,267,382.25	22.24%
1-4450.00	COMMERCIAL WATER	308,881.78	266,299.96	42,581.82	15.99%	3,386,617.22	2,726,276.10	660,341.12	24.22%
1-4460.00	INDUSTRIAL WATER	128,851.09	106,671.80	22,179.29	20.79%	1,148,788.75	997,696.88	151,091.87	15.14%
1-4470.00	HYDRANTS	1,210.00	1,195.00	15.00	1.26%	9,655.00	9,530.00	125.00	1.31%
1-4470.01	FIRE LINES	10,760.00	10,300.00	460.00	4.47%	85,250.67	81,800.00	3,450.67	4.22%
1-4470.02	LABOR SALES	0.00	3,970.72	-3,970.72	-100.00%	7,762.80	54,120.40	-46,357.60	-85.66%
1-4470.03	AR DEPT OF HEALTH FEE	11,822.37	11,666.40	155.97	1.34%	94,454.83	93,137.20	1,317.63	1.41%
1-4470.04	LARGE TAP FEES	7,325.00	1,450.00	5,875.00	405.17%	14,475.00	13,125.00	1,350.00	10.29%
1-4470.05	MACHINE TIME SALES	7,820.50	2,755.00	5,065.50	183.87%	13,913.59	16,785.30	-2,871.71	-17.11%
1-4470.06	HYDRANT METER RENTALS	39,872.00	5,824.00	34,048.00	584.62%	50,211.00	39,739.00	10,472.00	26.35%
1-4470.07	MISC. WATER SALES	28,892.85	4,319.66	24,573.19	568.87%	49,549.50	35,455.61	14,093.89	39.75%
1-4471.00	SERVICE CHG. INCOME	28,500.17	30,924.00	-2,423.83	-7.84%	142,285.14	322,582.16	-180,297.02	-55.89%
1-4471.05	PENALTY	21,376.88	8,803.14	12,573.74	142.83%	54,906.84	75,371.78	-20,464.94	-27.15%
1-4472.00	INTEREST INCOME-INVESTMNTS	27,030.71	2,259.20	24,771.51	1,096.47%	138,552.43	23,342.68	115,209.75	493.56%
1-4472.01	INTEREST INCOME-BANK ACCTS	6,780.18	649.06	6,131.12	944.62%	37,794.29	7,001.84	30,792.45	439.78%
1-4472.98	INTEREST INCOME-BOND FUNDS	1,011.41	6.50	1,004.91	15,460.15%	7,945.90	88.71	7,857.19	8,857.16%
1-4474.00	SALE OF ASSETS	0.00	11,886.25	-11,886.25	-100.00%	11,732.00	11,886.25	-154.25	-1.30%
1-4475.00	RENT INCOME	1,195.00	3,417.33	-2,222.33	-65.03%	9,564.00	27,338.68	-17,774.68	-65.02%
1-4476.00	NEW CUSTOMER FEES	4,300.00	3,950.00	350.00	8.86%	41,000.00	47,340.00	-6,340.00	-13.39%
1-4476.10	ACCESS FEES	1,500.00	15,600.00	-14,100.00	-90.38%	128,400.00	206,700.00	-78,300.00	-37.88%
1-4476.20	IMPACT FEES	17,200.00	55,500.00	-38,300.00	-69.01%	269,300.00	411,000.00	-141,700.00	-34.48%
1-4482.00	INLAND BILLING REVENUE	5,475.75	5,413.50	62.25	1.15%	41,707.50	43,207.25	-1,499.75	-3.47%
1-4485.00	MISCELLANEOUS INCOME	4,409.00	412.50	3,996.50	968.85%	10,774.45	13,211.80	-2,437.35	-18.45%
	Revenue Total:	**1,196,944.72**	**1,090,475.31**	**106,469.41**	**9.76%**	**12,720,430.47**	**10,955,143.95**	**1,765,286.52**	**16.11%**
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	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	87.60	76.65	87.50%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	1,077.01	94.50	-982.51	-1,039.69%
1-555-5302	JANITORIAL EXPENSE	1,654.15	1,604.71	-49.44	-3.08%	13,709.63	11,185.29	-2,524.34	-22.57%
1-555-5305	MISCELLANEOUS	19,368.97	5,868.99	-13,499.98	-230.02%	101,997.05	36,237.00	-65,760.05	-181.47%
1-555-5350	UTILITIES	3,695.12	3,458.80	-236.32	-6.83%	23,242.73	18,879.82	-4,362.91	-23.11%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,545.60	-184.80	-1.60%	93,843.20	92,364.80	-1,478.40	-1.60%
1-555-5500	WATER PURCHASES	325,388.74	331,579.83	6,191.09	1.87%	3,807,173.02	3,598,724.34	-208,448.68	-5.79%

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5580	EQUIP. MAINT. FEES	286.10	298.55	12.45	4.17%	2,853.86	2,188.40	-665.46	-30.41%
1-555-5581	SOFTWARE MAINTENANCE FEES	15,946.19	9,894.87	-6,051.32	-61.16%	96,153.90	74,178.55	-21,975.35	-29.62%
1-555-5600	INSURANCE	1,636.56	1,441.33	-195.23	-13.55%	13,350.50	10,731.57	-2,618.93	-24.40%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	8,957.57	8,586.92	-370.65	-4.32%
1-555-5651	ATTORNEY RETAINER FEES	2,630.00	1,580.00	-1,050.00	-66.46%	20,850.00	20,581.48	-268.52	-1.30%
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%	270,495.80	280,429.20	9,933.40	3.54%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-18,478.64	-18,478.64	0.00	0.00%
1-555-5703	2012 BOND INTEREST	15,731.25	16,748.44	1,017.19	6.07%	129,918.75	137,779.19	7,860.44	5.71%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	32,285.76	32,285.76	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,594.48	-1,594.48	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	4,842.08	4,842.08	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	555.20	555.20	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	245,500.00	3,019.99	1.23%	1,939,840.08	1,964,000.00	24,159.92	1.23%
1-555-5801	AMORIZATION OF SOFTWARE HOSTING…	2,500.00	2,500.00	0.00	0.00%	20,000.00	20,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN…	1,105.00	1,105.00	0.00	0.00%	8,840.00	8,840.00	0.00	0.00%
1-555-5850	BAD DEBTS	2,921.07	2,807.25	-113.82	-4.05%	20,709.13	24,312.60	3,603.47	14.82%
	Department 555 - GENERAL EXPENSES Total:	**683,589.04**	**673,599.21**	**-9,989.83**	**-1.48%**	**6,595,729.95**	**6,331,695.23**	**-264,034.72**	**-4.17%**
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	37,862.41	21,657.38	-16,205.03	-74.82%	247,840.31	224,490.31	-23,350.00	-10.40%
1-560-5101	CONTRACT SALARY	0.00	1,325.94	1,325.94	100.00%	0.00	3,632.81	3,632.81	100.00%
1-560-5102	CAPITALIZED COSTS	-14,850.00	-12,722.64	2,127.36	16.72%	-147,933.75	-111,746.39	36,187.36	32.38%
1-560-5104	PERS-ENGINEERING	4,265.57	3,307.26	-958.31	-28.98%	35,321.70	30,263.65	-5,058.05	-16.71%
1-560-5105	HEALTH INSURANCE	5,528.66	4,086.77	-1,441.89	-35.28%	39,024.77	36,655.10	-2,369.67	-6.46%
1-560-5106	LIFE INSURANCE	31.33	96.34	65.01	67.48%	850.79	859.88	9.09	1.06%
1-560-5107	DISABILITY INSURANCE	7.73	28.63	20.90	73.00%	251.40	258.86	7.46	2.88%
1-560-5111	FICA	2,795.72	1,590.85	-1,204.87	-75.74%	17,747.45	16,300.80	-1,446.65	-8.87%
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	166.42	0.00	-166.42	0.00%	241.42	150.00	-91.42	-60.95%
1-560-5306	SUPPLIES	8.97	0.00	-8.97	0.00%	2,969.06	1,512.49	-1,456.57	-96.30%
1-560-5307	OUTSIDE SERVICES	619.93	847.31	227.38	26.84%	7,826.34	4,267.18	-3,559.16	-83.41%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	52.00	52.00	100.00%	477.50	1,248.00	770.50	61.74%
1-560-5551	VEHICLE EXPENSE	2,070.12	369.84	-1,700.28	-459.73%	4,263.74	3,463.41	-800.33	-23.11%
1-560-5581	SOFTWARE MAINTENANCE	891.45	723.63	-167.82	-23.19%	6,573.59	5,826.27	-747.32	-12.83%
1-560-5601	WORKMANS COMPENSATION	602.81	533.86	-68.95	-12.92%	4,408.78	4,697.06	288.28	6.14%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	27.89	19.95	-7.94	-39.80%	222.36	169.70	-52.66	-31.03%
1-560-5603	INSURANCE-VEHICLES	44.77	34.23	-10.54	-30.79%	358.16	273.84	-84.32	-30.79%
1-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	17,333.28	17,280.00	-53.28	-0.31%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-17,600.00	-42,600.00	-25,000.00	-58.69%
	Department 560 - ENGINEERING Total:	**38,040.44**	**19,911.35**	**-18,129.09**	**-91.05%**	**222,377.22**	**197,248.57**	**-25,128.65**	**-12.74%**

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. 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	68,323.47	53,447.46	-14,876.01	-27.83%	564,601.41	432,460.58	-132,140.83	-30.56%
1-565-5102	CAPITALIZED COSTS	-770.00	-315.00	455.00	144.44%	-1,872.50	-6,645.00	-4,772.50	-71.82%
1-565-5104	PERS-FIELD	10,429.06	8,335.77	-2,093.29	-25.11%	83,799.40	63,869.79	-19,929.61	-31.20%
1-565-5105	HEALTH INSURANCE	12,003.46	12,167.93	164.47	1.35%	88,592.52	92,876.04	4,283.52	4.61%
1-565-5106	LIFE INSURANCE	316.02	308.27	-7.75	-2.51%	2,517.62	2,058.68	-458.94	-22.29%
1-565-5107	DISABILITY INSURANCE	97.70	91.63	-6.07	-6.62%	798.44	636.38	-162.06	-25.47%
1-565-5110	UNIFORMS	-332.57	826.12	1,158.69	140.26%	7,421.47	6,923.69	-497.78	-7.19%
1-565-5111	FICA	5,021.35	3,952.68	-1,068.67	-27.04%	40,615.28	30,528.22	-10,087.06	-33.04%
1-565-5251	TRAVEL AND TRAINING	694.30	103.01	-591.29	-574.01%	5,907.15	4,860.69	-1,046.46	-21.53%
1-565-5252	TRAINING EXPENSE	-138.00	0.00	138.00	0.00%	0.00	0.00	0.00	0.00%
1-565-5304	SAFETY EQUIPMENT	751.24	94.30	-656.94	-696.65%	1,985.99	4,467.39	2,481.40	55.54%
1-565-5305	MISCELLANEOUS	45.55	180.00	134.45	74.69%	132.87	459.43	326.56	71.08%
1-565-5306	OFFICE SUPPLIES	194.63	379.82	185.19	48.76%	2,243.94	3,474.51	1,230.57	35.42%
1-565-5307	OUTSIDE SERVICES	366.74	512.41	145.67	28.43%	6,711.24	5,095.59	-1,615.65	-31.71%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	602.00	732.15	130.15	17.78%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	6,832.21	6,832.21	100.00%	7,601.62	7,433.14	-168.48	-2.27%
1-565-5350	UTILITIES	9,767.60	5,974.40	-3,793.20	-63.49%	66,224.24	36,060.24	-30,164.00	-83.65%
1-565-5551	VEHICLE MAINT.	9,606.91	2,975.50	-6,631.41	-222.87%	42,015.50	22,545.26	-19,470.24	-86.36%
1-565-5552	FIELD REPAIR AND MAINT.	33,974.64	37,108.53	3,133.89	8.45%	259,090.55	241,679.82	-17,410.73	-7.20%
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.	807.45	560.57	-246.88	-44.04%	8,707.61	5,141.35	-3,566.26	-69.36%
1-565-5558	SUPPLIES, HAND TOOLS	1,905.82	1,926.01	20.19	1.05%	29,580.19	24,422.35	-5,157.84	-21.12%
1-565-5559	GAS AND OIL	3,769.28	3,693.69	-75.59	-2.05%	36,221.87	27,971.76	-8,250.11	-29.49%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	4,494.91	1,933.97	-2,560.94	-132.42%
1-565-5561	BUILDING MAINT.	513.55	365.91	-147.64	-40.35%	10,675.21	4,738.53	-5,936.68	-125.29%
1-565-5563	WATER TOWER MAINT	0.00	72.82	72.82	100.00%	7,720.39	11,402.50	3,682.11	32.29%
1-565-5571	METER HAND TOOLS	-59.54	0.00	59.54	0.00%	0.00	0.00	0.00	0.00%
1-565-5601	WORKMANS COMPENSATION	1,819.71	2,220.45	400.74	18.05%	17,735.59	15,986.10	-1,749.49	-10.94%
1-565-5602	INS.-VEHICLES & BLDGS.	1,742.20	1,270.03	-472.17	-37.18%	13,950.60	10,396.78	-3,553.82	-34.18%
1-565-5800	DEPRECIATION	9,166.66	8,330.00	-836.66	-10.04%	73,333.28	66,640.00	-6,693.28	-10.04%
	Department 565 - FIELD Total:	**170,017.23**	**151,414.52**	**-18,602.71**	**-12.29%**	**1,381,495.68**	**1,118,397.38**	**-263,098.30**	**-23.52%**
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	50,467.76	45,486.58	-4,981.18	-10.95%	427,229.25	391,433.56	-35,795.69	-9.14%
1-570-5104	PERS-OFFICE	7,711.84	6,950.71	-761.13	-10.95%	62,858.52	57,066.83	-5,791.69	-10.15%
1-570-5105	HEALTH INSURANCE	7,396.23	6,563.04	-833.19	-12.70%	52,227.57	52,035.90	-191.67	-0.37%
1-570-5106	LIFE INSURANCE	148.72	154.14	5.42	3.52%	1,212.31	1,308.73	96.42	7.37%
1-570-5107	DISABILITY INSURANCE	45.98	45.81	-0.17	-0.37%	378.43	376.80	-1.63	-0.43%
1-570-5110	UNIFORMS	1,538.88	0.00	-1,538.88	0.00%	1,538.88	0.00	-1,538.88	0.00%
1-570-5111	FICA	3,664.49	3,296.39	-368.10	-11.17%	30,385.33	27,416.45	-2,968.88	-10.83%
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	663.52	0.00	-663.52	0.00%	3,173.35	536.16	-2,637.19	-491.87%

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5305	MISCELLANEOUS	-4,411.59	31.13	4,442.72	14,271.51%	2,788.27	379.30	-2,408.97	-635.11%
1-570-5306	OFFICE SUPPLIES	1,677.17	323.10	-1,354.07	-419.09%	7,134.02	10,033.50	2,899.48	28.90%
1-570-5307	OUTSIDE SERVICES	294.22	205.16	-89.06	-43.41%	1,915.03	1,531.92	-383.11	-25.01%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	400.19	468.15	67.96	14.52%
1-570-5309	POSTAGE/MAILING	16,647.48	10,654.62	-5,992.86	-56.25%	86,965.79	87,820.10	854.31	0.97%
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	910.49	1,002.18	91.69	9.15%	3,642.48	2,938.81	-703.67	-23.94%
1-570-5312	ARKANSAS ONE CALL	672.25	626.65	-45.60	-7.28%	5,026.98	5,925.19	898.21	15.16%
1-570-5313	CASH LONG/SHORT	61.58	-54.50	-116.08	-212.99%	319.11	-96.46	-415.57	-430.82%
1-570-5320	COMPUTER EXPENSE	2,851.84	336.74	-2,515.10	-746.90%	7,402.62	3,836.62	-3,566.00	-92.95%
1-570-5601	WORKMANS COMPENSATION	44.21	57.49	13.28	23.10%	433.24	458.72	25.48	5.55%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-15,000.00	-4,000.00	11,000.00	275.00%
	Department 570 - OFFICE Total:	**91,010.07**	**76,304.24**	**-14,705.83**	**-19.27%**	**680,584.29**	**640,030.06**	**-40,554.23**	**-6.34%**
Department: 580 - METER READING									
1-580-5100	SALARIES	0.00	8,507.38	8,507.38	100.00%	0.00	67,915.92	67,915.92	100.00%
1-580-5104	PERS-METER READING	0.00	1,241.53	1,241.53	100.00%	0.00	9,917.86	9,917.86	100.00%
1-580-5105	HEALTH INSURANCE	0.00	1,634.72	1,634.72	100.00%	0.00	14,483.68	14,483.68	100.00%
1-580-5106	LIFE INSURANCE	0.00	38.53	38.53	100.00%	0.00	299.25	299.25	100.00%
1-580-5107	DISABILITY INSURANCE	0.00	11.45	11.45	100.00%	0.00	90.04	90.04	100.00%
1-580-5110	UNIFORMS	0.00	414.92	414.92	100.00%	0.00	1,311.69	1,311.69	100.00%
1-580-5111	FICA	0.00	610.90	610.90	100.00%	0.00	4,931.48	4,931.48	100.00%
1-580-5570	MAINTENANCE AND FUEL	0.00	482.21	482.21	100.00%	0.00	6,919.77	6,919.77	100.00%
1-580-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	0.00	139.66	139.66	100.00%
1-580-5601	WORKMANS COMPENSATION	0.00	128.90	128.90	100.00%	0.00	997.36	997.36	100.00%
1-580-5603	INSURANCE-VEHICLES	0.00	15.67	15.67	100.00%	0.00	125.36	125.36	100.00%
1-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	6,640.00	6,640.00	100.00%
1-580-5950	TRANSFER MR COSTS/SEWER	0.00	-925.00	-925.00	-100.00%	0.00	-13,400.00	-13,400.00	-100.00%
	Department 580 - METER READING Total:	**0.00**	**12,991.21**	**12,991.21**	**100.00%**	**0.00**	**100,372.07**	**100,372.07**	**100.00%**
	Expense Total:	**982,656.78**	**934,220.53**	**-48,436.25**	**-5.18%**	**8,880,187.14**	**8,387,743.31**	**-492,443.83**	**-5.87%**
	Fund 1 Surplus (Deficit):	**214,287.94**	**156,254.78**	**58,033.16**	**37.14%**	**3,840,243.33**	**2,567,400.64**	**1,272,842.69**	**49.58%**

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. 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	835,852.02	752,847.61	83,004.41	11.03%	7,006,877.25	6,240,710.35	766,166.90	12.28%
2-4450.00	COMMERCIAL SEWER	279,193.26	239,675.51	39,517.75	16.49%	2,371,247.75	1,979,488.33	391,759.42	19.79%
2-4460.00	INDUSTRIAL SEWER	192,038.89	163,702.29	28,336.60	17.31%	1,703,005.35	1,534,971.92	168,033.43	10.95%
2-4470.02	LABOR SALES	2,747.91	0.00	2,747.91	0.00%	4,790.23	3,860.24	929.99	24.09%
2-4470.03	MACHINE TIME SALES	6,302.30	0.00	6,302.30	0.00%	6,987.18	3,862.50	3,124.68	80.90%
2-4471.05	PENALTY	19,964.83	12,168.40	7,796.43	64.07%	52,162.44	101,571.82	-49,409.38	-48.64%
2-4472.00	INTEREST INCOME-INVESTMNTS	34,557.14	3,214.54	31,342.60	975.03%	184,867.24	26,078.25	158,788.99	608.89%
2-4472.01	INTEREST INCOME-BANK ACCTS	7,078.22	860.94	6,217.28	722.15%	36,193.38	7,399.19	28,794.19	389.15%
2-4472.98	INTEREST INCOME-BOND FUNDS	934.62	6.25	928.37	14,853.92%	8,708.51	101.40	8,607.11	8,488.27%
2-4474.00	SALE OF ASSETS	0.00	10,545.00	-10,545.00	-100.00%	0.00	10,545.00	-10,545.00	-100.00%
2-4475.00	RENT INCOME	3,600.00	600.00	3,000.00	500.00%	4,800.00	4,800.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	4,740.00	4,140.00	600.00	14.49%	45,570.00	51,801.00	-6,231.00	-12.03%
2-4476.10	ACCESS FEES	600.00	15,000.00	-14,400.00	-96.00%	123,630.00	198,000.00	-74,370.00	-37.56%
2-4476.20	IMPACT FEES	32,600.00	111,600.00	-79,000.00	-70.79%	517,200.00	931,000.00	-413,800.00	-44.45%
2-4482.00	INLAND BILLING REVENUE	5,475.75	5,413.50	62.25	1.15%	41,707.50	43,207.25	-1,499.75	-3.47%
2-4485.00	MISCELLANEOUS INCOME	10,632.36	9,962.54	669.82	6.72%	100,031.54	76,027.87	24,003.67	31.57%
	Revenue Total:	**1,436,317.30**	**1,329,736.58**	**106,580.72**	**8.02%**	**12,207,778.37**	**11,213,425.12**	**994,353.25**	**8.87%**
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	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	87.60	76.65	87.50%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	1,077.01	94.50	-982.51	-1,039.69%
2-555-5302	JANITORIAL EXPENSE	1,654.15	1,604.71	-49.44	-3.08%	13,708.61	11,187.23	-2,521.38	-22.54%
2-555-5305	MISCELLANEOUS	14,711.53	3,877.24	-10,834.29	-279.43%	98,692.62	35,059.17	-63,633.45	-181.50%
2-555-5331	IWG/USGS	0.00	0.00	0.00	0.00%	0.00	10,157.00	10,157.00	100.00%
2-555-5350	UTILITIES	3,674.79	3,423.55	-251.24	-7.34%	23,111.51	18,771.09	-4,340.42	-23.12%
2-555-5401	CITY FRANCHISE FEES	54,070.10	41,323.51	-12,746.59	-30.85%	392,771.80	342,039.57	-50,732.23	-14.83%
2-555-5580	EQUIP. MAINT. FEES	286.10	298.55	12.45	4.17%	2,853.86	2,188.40	-665.46	-30.41%
2-555-5581	SOFTWARE MAINTENANCE FEES	15,946.19	9,894.86	-6,051.33	-61.16%	96,153.93	74,021.60	-22,132.33	-29.90%
2-555-5600	INSURANCE	787.23	822.82	35.59	4.33%	6,564.31	6,070.51	-493.80	-8.13%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,008.33	-127.27	-12.62%	8,957.57	8,586.92	-370.65	-4.32%
2-555-5651	ATTORNEY RETAINER FEES	2,590.00	2,840.00	250.00	8.80%	21,730.00	26,471.97	4,741.97	17.91%
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%	1,505,333.28	1,617,333.36	112,000.08	6.92%
2-555-5801	AMORTIZATION OF SOFTWARE HOSTIN...	2,500.00	2,500.00	0.00	0.00%	20,000.00	19,787.40	-212.60	-1.07%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	8,840.00	8,840.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	3,017.35	17.35	0.58%	24,317.70	29,088.01	4,770.31	16.40%
	Department 555 - GENERAL EXPENSES Total:	**288,377.35**	**273,893.54**	**-14,483.81**	**-5.29%**	**2,229,219.98**	**2,214,668.38**	**-14,551.60**	**-0.66%**

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	24,952.02	22,492.80	-2,459.22	-10.93%	209,049.31	196,282.61	-12,766.70	-6.50%
2-560-5101	CONTRACT SALARY	0.00	1,325.94	1,325.94	100.00%	0.00	3,632.80	3,632.80	100.00%
2-560-5102	CAPITALIZED COSTS	-12,122.50	-7,410.14	4,712.36	63.59%	-108,001.25	-104,003.89	3,997.36	3.84%
2-560-5104	PERS-ENGINEERING	3,822.66	3,445.92	-376.74	-10.93%	30,988.97	28,489.52	-2,499.45	-8.77%
2-560-5105	HEALTH INSURANCE	2,764.34	2,452.07	-312.27	-12.73%	19,512.38	17,910.27	-1,602.11	-8.95%
2-560-5106	LIFE INSURANCE	60.90	58.17	-2.73	-4.69%	464.57	488.70	24.13	4.94%
2-560-5107	DISABILITY INSURANCE	17.54	17.13	-0.41	-2.39%	136.58	142.45	5.87	4.12%
2-560-5111	FICA	1,823.76	1,637.64	-186.12	-11.37%	14,911.26	13,701.73	-1,209.53	-8.83%
2-560-5251	TRAVEL EXPENSE	750.55	0.00	-750.55	0.00%	4,442.52	108.10	-4,334.42	-4,009.64%
2-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	1,821.17	187.50	-1,633.67	-871.29%
2-560-5305	MISCELLANEOUS	166.43	0.00	-166.43	0.00%	241.43	362.60	121.17	33.42%
2-560-5306	SUPPLIES	8.97	0.00	-8.97	0.00%	1,457.14	1,130.29	-326.85	-28.92%
2-560-5307	OUTSIDE SERVICES	138.82	151.94	13.12	8.63%	1,592.66	2,492.81	900.15	36.11%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	52.00	52.00	100.00%	229.50	208.00	-21.50	-10.34%
2-560-5551	VEHICLE EXPENSE	399.82	207.24	-192.58	-92.93%	1,345.65	1,571.12	225.47	14.35%
2-560-5582	SOFTWARE MAINTENANCE	273.12	277.71	4.59	1.65%	2,184.92	2,140.55	-44.37	-2.07%
2-560-5601	WORKMANS COMPENSATION	288.45	352.28	63.83	18.12%	2,690.58	2,903.32	212.74	7.33%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	24.63	19.95	-4.68	-23.46%	199.54	169.70	-29.84	-17.58%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	145.52	145.52	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	17,333.28	17,280.00	-53.28	-0.31%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	4,200.00	0.00	0.00%	17,600.00	42,600.00	25,000.00	58.69%
	Department 560 - ENGINEERING Total:	**29,754.36**	**31,458.84**	**1,704.48**	**5.42%**	**218,345.73**	**227,943.70**	**9,597.97**	**4.21%**
Department: 565 - FIELD									
2-565-5100	FIELD SALARIES	69,574.68	49,740.33	-19,834.35	-39.88%	580,650.16	409,966.28	-170,683.88	-41.63%
2-565-5102	CAPITALIZED COSTS	-770.00	0.00	770.00	0.00%	-3,272.50	-2,400.00	872.50	36.35%
2-565-5104	PERS-FIELD	10,863.78	7,647.42	-3,216.36	-42.06%	85,850.44	61,364.77	-24,485.67	-39.90%
2-565-5105	HEALTH INSURANCE	15,689.23	10,625.62	-5,063.61	-47.65%	102,928.13	87,113.44	-15,814.69	-18.15%
2-565-5106	LIFE INSURANCE	385.72	290.86	-94.86	-32.61%	2,853.92	2,305.84	-548.08	-23.77%
2-565-5107	DISABILITY INSURANCE	111.09	85.67	-25.42	-29.67%	839.45	672.28	-167.17	-24.87%
2-565-5110	UNIFORMS	1,233.36	679.20	-554.16	-81.59%	11,692.01	6,469.12	-5,222.89	-80.74%
2-565-5111	FICA	5,123.12	3,600.83	-1,522.29	-42.28%	40,893.82	28,950.12	-11,943.70	-41.26%
2-565-5251	TRAVEL AND TRAINING	850.00	0.00	-850.00	0.00%	9,464.07	4,281.43	-5,182.64	-121.05%
2-565-5304	SAFETY EQUIPMENT	751.24	1,019.58	268.34	26.32%	1,935.83	4,941.75	3,005.92	60.83%
2-565-5305	MISCELLANEOUS	0.00	21.89	21.89	100.00%	535.33	280.56	-254.77	-90.81%
2-565-5306	OFFICE SUPPLIES	368.90	379.81	10.91	2.87%	2,596.95	3,474.51	877.56	25.26%
2-565-5307	OUTSIDE SERVICES	762.75	912.83	150.08	16.44%	6,878.81	5,680.24	-1,198.57	-21.10%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	52.00	645.66	593.66	91.95%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	36,064.96	36,064.96	100.00%	4,007.11	41,638.24	37,631.13	90.38%
2-565-5350	UTILITIES	6,547.20	5,570.73	-976.47	-17.53%	52,354.30	47,929.78	-4,424.52	-9.23%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	627.94	566.13	-61.81	-10.92%	4,789.50	4,525.89	-263.61	-5.82%
2-565-5551	VEHICLE MAINT.	114.34	1,200.85	1,086.51	90.48%	13,111.41	10,663.41	-2,448.00	-22.96%

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5552	FIELD REPAIR AND MAINT.	467,189.89	3,810.99	-463,378.90	-12,159.02%	484,755.45	31,086.12	-453,669.33	-1,459.40%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	-9.89	0.00	9.89	0.00%
2-565-5554	CAMERA	98.70	2,046.86	1,948.16	95.18%	7,050.04	19,869.40	12,819.36	64.52%
2-565-5555	SCADA HAND TOOLS	21.89	0.00	-21.89	0.00%	109.20	247.45	138.25	55.87%
2-565-5556	FLUSHTRUCKS	4,059.67	376.23	-3,683.44	-979.04%	57,794.24	13,700.91	-44,093.33	-321.83%
2-565-5557	EQUIPMENT MAINT.	-243.00	0.00	243.00	0.00%	2,464.55	4,411.53	1,946.98	44.13%
2-565-5558	SUPPLIES, HAND TOOLS	184.17	1,119.15	934.98	83.54%	10,886.02	10,739.72	-146.30	-1.36%
2-565-5559	GAS AND OIL	3,577.86	3,373.55	-204.31	-6.06%	45,998.82	29,315.68	-16,683.14	-56.91%
2-565-5560	GENERATOR MAINTENANCE	1,345.88	43.34	-1,302.54	-3,005.40%	7,656.80	8,388.64	731.84	8.72%
2-565-5561	BUILDING MAINT.	415.08	365.92	-49.16	-13.43%	10,511.60	4,633.58	-5,878.02	-126.86%
2-565-5563	LIFT STATION MAINT	508.07	306.32	-201.75	-65.86%	12,743.60	21,350.97	8,607.37	40.31%
2-565-5580	CUES SOFTWARE	6,597.43	169.17	-6,428.26	-3,799.88%	7,781.62	1,353.36	-6,428.26	-474.99%
2-565-5601	WORKMANS COMPENSATION	1,977.55	2,252.64	275.09	12.21%	18,038.09	19,391.22	1,353.13	6.98%
2-565-5602	INS.-VEHICLES & BLDGS.	1,272.83	1,301.30	28.47	2.19%	10,877.82	10,102.84	-774.98	-7.67%
2-565-5603	INSURANCE-VEHICLES	-50.04	0.00	50.04	0.00%	0.00	0.00	0.00	0.00%
2-565-5800	DEPRECIATION	17,500.00	16,600.00	-900.00	-5.42%	140,000.00	132,800.00	-7,200.00	-5.42%
	Department 565 - FIELD Total:	**616,689.33**	**150,172.18**	**-466,517.15**	**-310.65%**	**1,734,818.70**	**1,025,894.74**	**-708,923.96**	**-69.10%**
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	49,282.71	46,562.81	-2,719.90	-5.84%	399,872.11	387,787.00	-12,085.11	-3.12%
2-570-5104	PERS-OFFICE	7,491.83	7,122.36	-369.47	-5.19%	59,277.38	56,891.64	-2,385.74	-4.19%
2-570-5105	HEALTH INSURANCE	8,293.00	7,380.40	-912.60	-12.37%	55,610.98	58,516.20	2,905.22	4.96%
2-570-5106	LIFE INSURANCE	182.71	193.90	11.19	5.77%	1,399.41	1,443.63	44.22	3.06%
2-570-5107	DISABILITY INSURANCE	58.47	57.11	-1.36	-2.38%	417.60	431.61	14.01	3.25%
2-570-5111	FICA	3,574.73	3,401.47	-173.26	-5.09%	28,655.64	27,415.70	-1,239.94	-4.52%
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	663.53	0.00	-663.53	0.00%	6,003.02	821.16	-5,181.86	-631.04%
2-570-5305	MISCELLANEOUS	317.02	31.13	-285.89	-918.37%	2,788.37	379.27	-2,409.10	-635.19%
2-570-5306	OFFICE SUPPLIES	1,773.66	323.10	-1,450.56	-448.95%	7,230.48	9,936.65	2,706.17	27.23%
2-570-5307	OUTSIDE SERVICES	294.23	205.16	-89.07	-43.41%	2,017.05	1,531.92	-485.13	-31.67%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	400.19	508.15	107.96	21.25%
2-570-5309	POSTAGE/MAILING	16,647.50	10,654.63	-5,992.87	-56.25%	86,943.37	87,805.11	861.74	0.98%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	0.00	-119.24	0.00%
2-570-5311	PUBLIC RELATIONS	910.49	1,002.17	91.68	9.15%	3,812.80	2,938.80	-874.00	-29.74%
2-570-5312	ARKANSAS ONE CALL	672.25	626.65	-45.60	-7.28%	5,026.97	5,925.20	898.23	15.16%
2-570-5320	COMPUTER EXPENSE	-1,896.85	336.73	2,233.58	663.31%	2,654.06	3,814.74	1,160.68	30.43%
2-570-5601	WORKMANS COMPENSATION	46.45	57.23	10.78	18.84%	436.28	375.34	-60.94	-16.24%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	15,000.00	4,000.00	-11,000.00	-275.00%
	Department 570 - OFFICE Total:	**87,686.73**	**77,329.85**	**-10,356.88**	**-13.39%**	**678,352.97**	**650,850.06**	**-27,502.91**	**-4.23%**
Department: 580 - METER READING									
2-580-5100	SALARIES	0.00	5,691.90	5,691.90	100.00%	0.00	46,286.36	46,286.36	100.00%
2-580-5102	CAPITALIZED COSTS	0.00	-140.00	-140.00	-100.00%	0.00	-1,020.00	-1,020.00	-100.00%

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-580-5104	PERS-METER READING	0.00	889.69	889.69	100.00%	0.00	6,902.08	6,902.08	100.00%
2-580-5105	HEALTH INSURANCE	0.00	1,634.71	1,634.71	100.00%	0.00	10,620.16	10,620.16	100.00%
2-580-5106	LIFE INSURANCE	0.00	38.78	38.78	100.00%	0.00	291.73	291.73	100.00%
2-580-5107	DISABILITY INSURANCE	0.00	11.42	11.42	100.00%	0.00	84.81	84.81	100.00%
2-580-5110	UNIFORMS	0.00	414.92	414.92	100.00%	0.00	1,286.53	1,286.53	100.00%
2-580-5111	FICA	0.00	427.92	427.92	100.00%	0.00	3,329.43	3,329.43	100.00%
2-580-5570	MAINTENANCE AND FUEL	0.00	1,097.10	1,097.10	100.00%	0.00	10,965.27	10,965.27	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	773.82	773.82	100.00%
2-580-5603	INSURANCE-VEHICLES	0.00	47.54	47.54	100.00%	0.00	380.32	380.32	100.00%
2-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	6,640.00	6,640.00	100.00%
2-580-5950	TRANSFER MR COSTS/WATER	0.00	925.00	925.00	100.00%	0.00	13,400.00	13,400.00	100.00%
	Department 580 - METER READING Total:	**0.00**	**11,963.51**	**11,963.51**	**100.00%**	**0.00**	**100,012.98**	**100,012.98**	**100.00%**
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	79,113.79	69,429.65	-9,684.14	-13.95%	627,418.16	557,557.99	-69,860.17	-12.53%
2-591-5102	CAPITALIZED COSTS	0.00	-1,300.00	-1,300.00	-100.00%	-3,412.50	-4,518.75	-1,106.25	-24.48%
2-591-5104	PERS-RPCF	12,051.40	10,602.60	-1,448.80	-13.66%	93,024.15	82,764.44	-10,259.71	-12.40%
2-591-5105	HEALTH INSURANCE	14,743.12	12,260.33	-2,482.79	-20.25%	97,686.92	99,735.60	2,048.68	2.05%
2-591-5106	LIFE & DISABILITY INSURANCE	418.37	376.53	-41.84	-11.11%	3,131.34	3,095.72	-35.62	-1.15%
2-591-5110	UNIFORMS	690.88	535.84	-155.04	-28.93%	4,389.59	3,910.16	-479.43	-12.26%
2-591-5111	FICA	5,612.43	4,978.68	-633.75	-12.73%	43,809.03	38,948.78	-4,860.25	-12.48%
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.	710.90	997.01	286.11	28.70%	6,083.30	6,312.52	229.22	3.63%
2-591-5305	MISCELLANEOUS	65.77	0.00	-65.77	0.00%	173.78	23.21	-150.57	-648.73%
2-591-5306	OFFICE SUPPLIES & POSTAGE	26.04	343.57	317.53	92.42%	2,329.45	2,902.33	572.88	19.74%
2-591-5307	OUTSIDE SERVICES	394.00	350.00	-44.00	-12.57%	5,167.51	5,225.01	57.50	1.10%
2-591-5308	PUBLICATIONS AND DUES	0.00	0.00	0.00	0.00%	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	1,189.11	1,230.94	41.83	3.40%	9,602.05	8,338.59	-1,263.46	-15.15%
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	1,437.37	99.91	6.95%	11,092.78	11,759.31	666.53	5.67%
2-591-5601	WORKMANS COMPENSATION	1,135.15	1,202.21	67.06	5.58%	9,483.59	8,801.74	-681.85	-7.75%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,350.87	2,823.16	-1,527.71	-54.11%	34,657.97	22,842.36	-11,815.61	-51.73%
2-591-5800	DEPRECIATION-WWTP	205,833.33	207,166.67	1,333.34	0.64%	1,646,666.64	1,657,333.36	10,666.72	0.64%
2-591-9112	2016 BOND INTEREST	23,183.33	27,100.00	3,916.67	14.45%	201,133.32	231,866.68	30,733.36	13.25%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-73,729.92	-73,729.92	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-25,742.88	-25,742.88	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,052.16	1,052.16	0.00	0.00%
	Department 591 - PCF ADMIN Total:	**338,553.37**	**327,231.98**	**-11,321.39**	**-3.46%**	**2,709,171.25**	**2,650,850.20**	**-58,321.05**	**-2.20%**
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	150.00	0.00	-150.00	0.00%	1,242.22	80.00	-1,162.22	-1,452.78%

		2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-592-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	2,226.46	2,099.80	-126.66	-6.03%
2-592-5307	OUTSIDE SERVICES	0.00	0.00	0.00	0.00%	5,135.74	5,942.63	806.89	13.58%
2-592-5314	PLANT RESEARCH	0.00	616.22	616.22	100.00%	6,472.11	3,652.57	-2,819.54	-77.19%
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	0.00	0.00	0.00	0.00%	4,678.82	8,496.72	3,817.90	44.93%
	Department 592 - PCF ENVIRONMENTAL Total:	**150.00**	**616.22**	**466.22**	**75.66%**	**20,985.25**	**20,271.72**	**-713.53**	**-3.52%**
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	300.00	190.00	-110.00	-57.89%	1,987.62	372.80	-1,614.82	-433.16%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	18.02	18.02	100.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	181.21	415.28	234.07	56.36%
2-593-5307	OUTSIDE SERVICES	0.00	0.00	0.00	0.00%	3,991.85	3,140.13	-851.72	-27.12%
2-593-5350	UTILITIES	61,947.71	48,291.23	-13,656.48	-28.28%	477,550.93	360,033.79	-117,517.14	-32.64%
2-593-5557	EQUIPMENT MAINT.	1,114.00	0.00	-1,114.00	0.00%	1,114.00	33.61	-1,080.39	-3,214.49%
2-593-5558	MINOR EQUIPMENT	9,308.15	2,224.68	-7,083.47	-318.40%	11,179.79	12,468.94	1,289.15	10.34%
2-593-5970	CHEMICALS	13,035.04	10,052.00	-2,983.04	-29.68%	97,710.41	53,097.29	-44,613.12	-84.02%
	Department 593 - PCF OPS Total:	**85,704.90**	**60,757.91**	**-24,946.99**	**-41.06%**	**593,715.81**	**429,579.86**	**-164,135.95**	**-38.21%**
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	40.00	1,950.00	1,910.00	97.95%
2-594-5305	MISCELLANEOUS	38.94	0.00	-38.94	0.00%	367.54	452.38	84.84	18.75%
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	3,602.77	7,923.24	4,320.47	54.53%	34,856.00	45,936.99	11,080.99	24.12%
2-594-5551	VEHICLE EXPENSE	27.38	0.00	-27.38	0.00%	562.04	3,434.58	2,872.54	83.64%
2-594-5557	EQUIPMENT MAINT.	32,720.51	31,352.85	-1,367.66	-4.36%	179,622.57	188,519.50	8,896.93	4.72%
2-594-5559	SUPPORT EQUIPMENT	0.00	0.00	0.00	0.00%	844.00	0.00	-844.00	0.00%
2-594-5560	EQUIPMENT RENTAL	119.48	101.95	-17.53	-17.19%	1,163.49	1,159.78	-3.71	-0.32%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,077.30	909.07	-168.23	-18.51%	11,183.67	7,853.63	-3,330.04	-42.40%
2-594-5562	MAINTENANCE SUPPLIES	143.94	703.92	559.98	79.55%	8,261.36	4,895.83	-3,365.53	-68.74%
	Department 594 - PCF MAINTENANCE Total:	**37,730.32**	**40,991.03**	**3,260.71**	**7.95%**	**236,900.67**	**255,864.92**	**18,964.25**	**7.41%**
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5307	OUTSIDE SERVICES	415.00	390.00	-25.00	-6.41%	8,468.96	1,676.91	-6,792.05	-405.03%
2-595-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	42.06	42.06	100.00%
2-595-5980	SLUDGE DISPOSAL COSTS	54,808.29	62,773.35	7,965.06	12.69%	385,893.98	301,997.22	-83,896.76	-27.78%
2-595-5981	SLUDGE DISPOSAL REVENUE	-2,336.29	0.00	2,336.29	0.00%	-17,065.98	0.00	17,065.98	0.00%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	**52,887.00**	**63,163.35**	**10,276.35**	**16.27%**	**377,296.96**	**303,716.19**	**-73,580.77**	**-24.23%**
	Expense Total:	**1,537,533.36**	**1,037,578.41**	**-499,954.95**	**-48.18%**	**8,798,807.32**	**7,879,652.75**	**-919,154.57**	**-11.66%**
	Fund 2 Surplus (Deficit):	**-101,216.06**	**292,158.17**	**-393,374.23**	**-134.64%**	**3,408,971.05**	**3,333,772.37**	**75,198.68**	**2.26%**
	Total Surplus (Deficit):	**113,071.88**	**448,412.95**	**-335,341.07**	**-74.78%**	**7,249,214.38**	**5,901,173.01**	**1,348,041.37**	**22.84%**

Group Summary

Departmen…	2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,196,944.72	1,090,475.31	106,469.41	9.76%	12,720,430.47	10,955,143.95	1,765,286.52	16.11%
Revenue Total:	**1,196,944.72**	**1,090,475.31**	**106,469.41**	**9.76%**	**12,720,430.47**	**10,955,143.95**	**1,765,286.52**	**16.11%**
Expense								
555 - GENERAL EXPENSES	683,589.04	673,599.21	-9,989.83	-1.48%	6,595,729.95	6,331,695.23	-264,034.72	-4.17%
560 - ENGINEERING	38,040.44	19,911.35	-18,129.09	-91.05%	222,377.22	197,248.57	-25,128.65	-12.74%
565 - FIELD	170,017.23	151,414.52	-18,602.71	-12.29%	1,381,495.68	1,118,397.38	-263,098.30	-23.52%
570 - OFFICE	91,010.07	76,304.24	-14,705.83	-19.27%	680,584.29	640,030.06	-40,554.23	-6.34%
580 - METER READING	0.00	12,991.21	12,991.21	100.00%	0.00	100,372.07	100,372.07	100.00%
Expense Total:	**982,656.78**	**934,220.53**	**-48,436.25**	**-5.18%**	**8,880,187.14**	**8,387,743.31**	**-492,443.83**	**-5.87%**
Fund 1 Surplus (Deficit):	**214,287.94**	**156,254.78**	**58,033.16**	**37.14%**	**3,840,243.33**	**2,567,400.64**	**1,272,842.69**	**49.58%**

Departmen…	2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,436,317.30	1,329,736.58	106,580.72	8.02%	12,207,778.37	11,213,425.12	994,353.25	8.87%
Revenue Total:	**1,436,317.30**	**1,329,736.58**	**106,580.72**	**8.02%**	**12,207,778.37**	**11,213,425.12**	**994,353.25**	**8.87%**
Expense								
555 - GENERAL EXPENSES	288,377.35	273,893.54	-14,483.81	-5.29%	2,229,219.98	2,214,668.38	-14,551.60	-0.66%
560 - ENGINEERING	29,754.36	31,458.84	1,704.48	5.42%	218,345.73	227,943.70	9,597.97	4.21%
565 - FIELD	616,689.33	150,172.18	-466,517.15	-310.65%	1,734,818.70	1,025,894.74	-708,923.96	-69.10%
570 - OFFICE	87,686.73	77,329.85	-10,356.88	-13.39%	678,352.97	650,850.06	-27,502.91	-4.23%
580 - METER READING	0.00	11,963.51	11,963.51	100.00%	0.00	100,012.98	100,012.98	100.00%
591 - PCF ADMIN	338,553.37	327,231.98	-11,321.39	-3.46%	2,709,171.25	2,650,850.20	-58,321.05	-2.20%
592 - PCF ENVIRONMENTAL	150.00	616.22	466.22	75.66%	20,985.25	20,271.72	-713.53	-3.52%
593 - PCF OPS	85,704.90	60,757.91	-24,946.99	-41.06%	593,715.81	429,579.86	-164,135.95	-38.21%
594 - PCF MAINTENANCE	37,730.32	40,991.03	3,260.71	7.95%	236,900.67	255,864.92	18,964.25	7.41%
595 - PCF SMS DISPOSAL EXPENSE	52,887.00	63,163.35	10,276.35	16.27%	377,296.96	303,716.19	-73,580.77	-24.23%
Expense Total:	**1,537,533.36**	**1,037,578.41**	**-499,954.95**	**-48.18%**	**8,798,807.32**	**7,879,652.75**	**-919,154.57**	**-11.66%**
Fund 2 Surplus (Deficit):	**-101,216.06**	**292,158.17**	**-393,374.23**	**-134.64%**	**3,408,971.05**	**3,333,772.37**	**75,198.68**	**2.26%**
Total Surplus (Deficit):	**113,071.88**	**448,412.95**	**-335,341.07**	**-74.78%**	**7,249,214.38**	**5,901,173.01**	**1,348,041.37**	**22.84%**

Fund Summary

Fund	2022-2023 Feb. Activity	2021-2022 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	214,287.94	156,254.78	58,033.16	37.14%	3,840,243.33	2,567,400.64	1,272,842.69	49.58%
2 - SEWER	-101,216.06	292,158.17	-393,374.23	-134.64%	3,408,971.05	3,333,772.37	75,198.68	2.26%
Total Surplus (Deficit):	**113,071.88**	**448,412.95**	**-335,341.07**	**-74.78%**	**7,249,214.38**	**5,901,173.01**	**1,348,041.37**	**22.84%**

Rogers Water Utilities, AR

Prior-Year Comparative Income Statement
Account Summary
For the Period Ending 02/28/2023

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. 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	537,201.29	532,730.03	-4,471.26	-0.83%	5,698,407.31	6,965,789.56	1,267,382.25	22.24%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**537,201.29**	**532,730.03**	**-4,471.26**	**-0.83%**	**5,698,407.31**	**6,965,789.56**	**1,267,382.25**	**22.24%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
1-4450.00	COMMERCIAL WATER	266,299.96	308,881.78	42,581.82	15.99%	2,726,276.10	3,386,617.22	660,341.12	24.22%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**266,299.96**	**308,881.78**	**42,581.82**	**15.99%**	**2,726,276.10**	**3,386,617.22**	**660,341.12**	**24.22%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
1-4460.00	INDUSTRIAL WATER	106,671.80	128,851.09	22,179.29	20.79%	997,696.88	1,148,788.75	151,091.87	15.14%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**106,671.80**	**128,851.09**	**22,179.29**	**20.79%**	**997,696.88**	**1,148,788.75**	**151,091.87**	**15.14%**
RevCategory: 4470 - MISCELLANEOUS SALES									
1-4470.00	HYDRANTS	1,195.00	1,210.00	15.00	1.26%	9,530.00	9,655.00	125.00	1.31%
1-4470.01	FIRE LINES	10,300.00	10,760.00	460.00	4.47%	81,800.00	85,250.67	3,450.67	4.22%
1-4470.02	LABOR SALES	3,970.72	0.00	-3,970.72	-100.00%	54,120.40	7,762.80	-46,357.60	-85.66%
1-4470.03	AR DEPT OF HEALTH FEE	11,666.40	11,822.37	155.97	1.34%	93,137.20	94,454.83	1,317.63	1.41%
1-4470.04	LARGE TAP FEES	1,450.00	7,325.00	5,875.00	405.17%	13,125.00	14,475.00	1,350.00	10.29%
1-4470.05	MACHINE TIME SALES	2,755.00	7,820.50	5,065.50	183.87%	16,785.30	13,913.59	-2,871.71	-17.11%
1-4470.06	HYDRANT METER RENTALS	5,824.00	39,872.00	34,048.00	584.62%	39,739.00	50,211.00	10,472.00	26.35%
1-4470.07	MISC. WATER SALES	4,319.66	28,892.85	24,573.19	568.87%	35,455.61	49,549.50	14,093.89	39.75%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**41,480.78**	**107,702.72**	**66,221.94**	**159.64%**	**343,692.51**	**325,272.39**	**-18,420.12**	**-5.36%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
1-4471.00	SERVICE CHG. INCOME	30,924.00	28,500.17	-2,423.83	-7.84%	322,582.16	142,285.14	-180,297.02	-55.89%
1-4471.05	PENALTY	8,803.14	21,376.88	12,573.74	142.83%	75,371.78	54,906.84	-20,464.94	-27.15%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**39,727.14**	**49,877.05**	**10,149.91**	**25.55%**	**397,953.94**	**197,191.98**	**-200,761.96**	**-50.45%**
RevCategory: 4472 - INTEREST INCOME									
1-4472.00	INTEREST INCOME-INVESTMNTS	2,259.20	27,030.71	24,771.51	1,096.47%	23,342.68	138,552.43	115,209.75	493.56%
1-4472.01	INTEREST INCOME-BANK ACCTS	649.06	6,780.18	6,131.12	944.62%	7,001.84	37,794.29	30,792.45	439.78%
1-4472.98	INTEREST INCOME-BOND FUNDS	6.50	1,011.41	1,004.91	15,460.15%	88.71	7,945.90	7,857.19	8,857.16%
	RevCategory 4472 - INTEREST INCOME Total:	**2,914.76**	**34,822.30**	**31,907.54**	**1,094.69%**	**30,433.23**	**184,292.62**	**153,859.39**	**505.56%**
RevCategory: 4474 - SALE OF ASSETS									
1-4474.00	SALE OF ASSETS	11,886.25	0.00	-11,886.25	-100.00%	11,886.25	11,732.00	-154.25	-1.30%
	RevCategory 4474 - SALE OF ASSETS Total:	**11,886.25**	**0.00**	**-11,886.25**	**-100.00%**	**11,886.25**	**11,732.00**	**-154.25**	**-1.30%**

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. 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%	27,338.68	9,564.00	-17,774.68	-65.02%
	RevCategory 4475 - RENT INCOME Total:	**3,417.33**	**1,195.00**	**-2,222.33**	**-65.03%**	**27,338.68**	**9,564.00**	**-17,774.68**	**-65.02%**
RevCategory: 4476 - NEW CUSTOMER FEES									
1-4476.00	NEW CUSTOMER FEES	3,950.00	4,300.00	350.00	8.86%	47,340.00	41,000.00	-6,340.00	-13.39%
1-4476.10	ACCESS FEES	15,600.00	1,500.00	-14,100.00	-90.38%	206,700.00	128,400.00	-78,300.00	-37.88%
1-4476.20	IMPACT FEES	55,500.00	17,200.00	-38,300.00	-69.01%	411,000.00	269,300.00	-141,700.00	-34.48%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**75,050.00**	**23,000.00**	**-52,050.00**	**-69.35%**	**665,040.00**	**438,700.00**	**-226,340.00**	**-34.03%**
RevCategory: 4482 - INLAND BILLING REVENUE									
1-4482.00	INLAND BILLING REVENUE	5,413.50	5,475.75	62.25	1.15%	43,207.25	41,707.50	-1,499.75	-3.47%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,413.50**	**5,475.75**	**62.25**	**1.15%**	**43,207.25**	**41,707.50**	**-1,499.75**	**-3.47%**
RevCategory: 4485 - MISCELLANEOUS INCOME									
1-4485.00	MISCELLANEOUS INCOME	412.50	4,409.00	3,996.50	968.85%	13,211.80	10,774.45	-2,437.35	-18.45%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**412.50**	**4,409.00**	**3,996.50**	**968.85%**	**13,211.80**	**10,774.45**	**-2,437.35**	**-18.45%**
	Revenue Total:	**1,090,475.31**	**1,196,944.72**	**106,469.41**	**9.76%**	**10,955,143.95**	**12,720,430.47**	**1,765,286.52**	**16.11%**
Expense									
SubCategory: 500 - WATER PURCHASES									
1-555-5500	WATER PURCHASES	331,579.83	325,388.74	6,191.09	1.87%	3,598,724.34	3,807,173.02	-208,448.68	-5.79%
	SubCategory 500 - WATER PURCHASES Total:	**331,579.83**	**325,388.74**	**6,191.09**	**1.87%**	**3,598,724.34**	**3,807,173.02**	**-208,448.68**	**-5.79%**
SubCategory: 510 - SALARIES									
1-560-5100	SALARIES ENGINEERING	21,657.38	37,862.41	-16,205.03	-74.82%	224,490.31	247,840.31	-23,350.00	-10.40%
1-560-5101	CONTRACT SALARY	1,325.94	0.00	1,325.94	100.00%	3,632.81	0.00	3,632.81	100.00%
1-560-5102	CAPITALIZED COSTS	-12,722.64	-14,850.00	2,127.36	16.72%	-111,746.39	-147,933.75	36,187.36	32.38%
1-565-5100	FIELD SALARIES	53,447.46	68,323.47	-14,876.01	-27.83%	432,460.58	564,601.41	-132,140.83	-30.56%
1-565-5102	CAPITALIZED COSTS	-315.00	-770.00	455.00	144.44%	-6,645.00	-1,872.50	-4,772.50	-71.82%
1-570-5100	OFFICE SALARIES	45,486.58	50,467.76	-4,981.18	-10.95%	391,433.56	427,229.25	-35,795.69	-9.14%
1-580-5100	SALARIES	8,507.38	0.00	8,507.38	100.00%	67,915.92	0.00	67,915.92	100.00%
	SubCategory 510 - SALARIES Total:	**117,387.10**	**141,033.64**	**-23,646.54**	**-20.14%**	**1,001,541.79**	**1,089,864.72**	**-88,322.93**	**-8.82%**
SubCategory: 520 - EMPLOYEE BENEFITS									
1-560-5104	PERS-ENGINEERING	3,307.26	4,265.57	-958.31	-28.98%	30,263.65	35,321.70	-5,058.05	-16.71%
1-560-5105	HEALTH INSURANCE	4,086.77	5,528.66	-1,441.89	-35.28%	36,655.10	39,024.77	-2,369.67	-6.46%
1-560-5106	LIFE INSURANCE	96.34	31.33	65.01	67.48%	859.88	850.79	9.09	1.06%
1-560-5107	DISABILITY INSURANCE	28.63	7.73	20.90	73.00%	258.86	251.40	7.46	2.88%
1-565-5104	PERS-FIELD	8,335.77	10,429.06	-2,093.29	-25.11%	63,869.79	83,799.40	-19,929.61	-31.20%
1-565-5105	HEALTH INSURANCE	12,167.93	12,003.46	164.47	1.35%	92,876.04	88,592.52	4,283.52	4.61%
1-565-5106	LIFE INSURANCE	308.27	316.02	-7.75	-2.51%	2,058.68	2,517.62	-458.94	-22.29%
1-565-5107	DISABILITY INSURANCE	91.63	97.70	-6.07	-6.62%	636.38	798.44	-162.06	-25.47%
1-565-5110	UNIFORMS	826.12	-332.57	1,158.69	140.26%	6,923.69	7,421.47	-497.78	-7.19%
1-570-5104	PERS-OFFICE	6,950.71	7,711.84	-761.13	-10.95%	57,066.83	62,858.52	-5,791.69	-10.15%
1-570-5105	HEALTH INSURANCE	6,563.04	7,396.23	-833.19	-12.70%	52,035.90	52,227.57	-191.67	-0.37%

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5106	LIFE INSURANCE	154.14	148.72	5.42	3.52%	1,308.73	1,212.31	96.42	7.37%
1-570-5107	DISABILITY INSURANCE	45.81	45.98	-0.17	-0.37%	376.80	378.43	-1.63	-0.43%
1-570-5110	UNIFORMS	0.00	1,538.88	-1,538.88	0.00%	0.00	1,538.88	-1,538.88	0.00%
1-580-5104	PERS-METER READING	1,241.53	0.00	1,241.53	100.00%	9,917.86	0.00	9,917.86	100.00%
1-580-5105	HEALTH INSURANCE	1,634.72	0.00	1,634.72	100.00%	14,483.68	0.00	14,483.68	100.00%
1-580-5106	LIFE INSURANCE	38.53	0.00	38.53	100.00%	299.25	0.00	299.25	100.00%
1-580-5107	DISABILITY INSURANCE	11.45	0.00	11.45	100.00%	90.04	0.00	90.04	100.00%
1-580-5110	UNIFORMS	414.92	0.00	414.92	100.00%	1,311.69	0.00	1,311.69	100.00%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	**46,303.57**	**49,188.61**	**-2,885.04**	**-6.23%**	**371,292.85**	**376,793.82**	**-5,500.97**	**-1.48%**
SubCategory: 522 - PAYROLL TAXES									
1-560-5111	FICA	1,590.85	2,795.72	-1,204.87	-75.74%	16,300.80	17,747.45	-1,446.65	-8.87%
1-565-5111	FICA	3,952.68	5,021.35	-1,068.67	-27.04%	30,528.22	40,615.28	-10,087.06	-33.04%
1-570-5111	FICA	3,296.39	3,664.49	-368.10	-11.17%	27,416.45	30,385.33	-2,968.88	-10.83%
1-580-5111	FICA	610.90	0.00	610.90	100.00%	4,931.48	0.00	4,931.48	100.00%
	SubCategory 522 - PAYROLL TAXES Total:	**9,450.82**	**11,481.56**	**-2,030.74**	**-21.49%**	**79,176.95**	**88,748.06**	**-9,571.11**	**-12.09%**
SubCategory: 525 - TRAVEL & TRAINING									
1-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	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	103.01	694.30	-591.29	-574.01%	4,860.69	5,907.15	-1,046.46	-21.53%
1-565-5252	TRAINING EXPENSE	0.00	-138.00	138.00	0.00%	0.00	0.00	0.00	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	663.52	-663.52	0.00%	536.16	3,173.35	-2,637.19	-491.87%
	SubCategory 525 - TRAVEL & TRAINING Total:	**103.01**	**1,219.82**	**-1,116.81**	**-1,084.18%**	**7,086.28**	**12,811.35**	**-5,725.07**	**-80.79%**
SubCategory: 530 - UTILITIES									
1-555-5350	UTILITIES	3,458.80	3,695.12	-236.32	-6.83%	18,879.82	23,242.73	-4,362.91	-23.11%
1-565-5350	UTILITIES	5,974.40	9,767.60	-3,793.20	-63.49%	36,060.24	66,224.24	-30,164.00	-83.65%
	SubCategory 530 - UTILITIES Total:	**9,433.20**	**13,462.72**	**-4,029.52**	**-42.72%**	**54,940.06**	**89,466.97**	**-34,526.91**	**-62.84%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
1-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	87.60	10.95	76.65	87.50%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	94.50	1,077.01	-982.51	-1,039.69%
1-555-5302	JANITORIAL EXPENSE	1,604.71	1,654.15	-49.44	-3.08%	11,185.29	13,709.63	-2,524.34	-22.57%
1-555-5305	MISCELLANEOUS	5,868.99	19,368.97	-13,499.98	-230.02%	36,237.00	101,997.05	-65,760.05	-181.47%
1-560-5305	MISCELLANEOUS	0.00	166.42	-166.42	0.00%	150.00	241.42	-91.42	-60.95%
1-560-5306	SUPPLIES	0.00	8.97	-8.97	0.00%	1,512.49	2,969.06	-1,456.57	-96.30%
1-560-5307	OUTSIDE SERVICES	847.31	619.93	227.38	26.84%	4,267.18	7,826.34	-3,559.16	-83.41%
1-560-5308	ASSOCIATION DUES & EXPENSE	52.00	0.00	52.00	100.00%	1,248.00	477.50	770.50	61.74%
1-565-5304	SAFETY EQUIPMENT	94.30	751.24	-656.94	-696.65%	4,467.39	1,985.99	2,481.40	55.54%
1-565-5305	MISCELLANEOUS	180.00	45.55	134.45	74.69%	459.43	132.87	326.56	71.08%
1-565-5306	OFFICE SUPPLIES	379.82	194.63	185.19	48.76%	3,474.51	2,243.94	1,230.57	35.42%
1-565-5307	OUTSIDE SERVICES	512.41	366.74	145.67	28.43%	5,095.59	6,711.24	-1,615.65	-31.71%

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	732.15	602.00	130.15	17.78%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	6,832.21	0.00	6,832.21	100.00%	7,433.14	7,601.62	-168.48	-2.27%
1-570-5305	MISCELLANEOUS	31.13	-4,411.59	4,442.72	14,271.51%	379.30	2,788.27	-2,408.97	-635.11%
1-570-5306	OFFICE SUPPLIES	323.10	1,677.17	-1,354.07	-419.09%	10,033.50	7,134.02	2,899.48	28.90%
1-570-5307	OUTSIDE SERVICES	205.16	294.22	-89.06	-43.41%	1,531.92	1,915.03	-383.11	-25.01%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	468.15	400.19	67.96	14.52%
1-570-5309	POSTAGE/MAILING	10,654.62	16,647.48	-5,992.86	-56.25%	87,820.10	86,965.79	854.31	0.97%
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	1,002.18	910.49	91.69	9.15%	2,938.81	3,642.48	-703.67	-23.94%
1-570-5312	ARKANSAS ONE CALL	626.65	672.25	-45.60	-7.28%	5,925.19	5,026.98	898.21	15.16%
1-570-5313	CASH LONG/SHORT	-54.50	61.58	-116.08	-212.99%	-96.46	319.11	-415.57	-430.82%
1-570-5320	COMPUTER EXPENSE	336.74	2,851.84	-2,515.10	-746.90%	3,836.62	7,402.62	-3,566.00	-92.95%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**29,507.78**	**41,880.04**	**-12,372.26**	**-41.93%**	**189,281.40**	**263,300.35**	**-74,018.95**	**-39.11%**
SubCategory: 540 - TAXES AND FEES									
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,545.60	11,730.40	-184.80	-1.60%	92,364.80	93,843.20	-1,478.40	-1.60%
	SubCategory 540 - TAXES AND FEES Total:	**11,545.60**	**11,730.40**	**-184.80**	**-1.60%**	**92,364.80**	**93,843.20**	**-1,478.40**	**-1.60%**
SubCategory: 550 - REPAIR & MAINTENANCE									
1-560-5551	VEHICLE EXPENSE	369.84	2,070.12	-1,700.28	-459.73%	3,463.41	4,263.74	-800.33	-23.11%
1-565-5551	VEHICLE MAINT.	2,975.50	9,606.91	-6,631.41	-222.87%	22,545.26	42,015.50	-19,470.24	-86.36%
1-565-5552	FIELD REPAIR AND MAINT.	37,108.53	33,974.64	3,133.89	8.45%	241,679.82	259,090.55	-17,410.73	-7.20%
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.	560.57	807.45	-246.88	-44.04%	5,141.35	8,707.61	-3,566.26	-69.36%
1-565-5558	SUPPLIES, HAND TOOLS	1,926.01	1,905.82	20.19	1.05%	24,422.35	29,580.19	-5,157.84	-21.12%
1-565-5559	GAS AND OIL	3,693.69	3,769.28	-75.59	-2.05%	27,971.76	36,221.87	-8,250.11	-29.49%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	1,933.97	4,494.91	-2,560.94	-132.42%
1-565-5561	BUILDING MAINT.	365.91	513.55	-147.64	-40.35%	4,738.53	10,675.21	-5,936.68	-125.29%
1-565-5563	WATER TOWER MAINT	72.82	0.00	72.82	100.00%	11,402.50	7,720.39	3,682.11	32.29%
1-565-5571	METER HAND TOOLS	0.00	-59.54	59.54	0.00%	0.00	0.00	0.00	0.00%
1-580-5570	MAINTENANCE AND FUEL	482.21	0.00	482.21	100.00%	6,919.77	0.00	6,919.77	100.00%
1-580-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	139.66	0.00	139.66	100.00%
	SubCategory 550 - REPAIR & MAINTENANCE Total:	**47,555.08**	**52,588.23**	**-5,033.15**	**-10.58%**	**350,605.82**	**402,857.26**	**-52,251.44**	**-14.90%**
SubCategory: 560 - INSURANCE									
1-555-5600	INSURANCE	1,441.33	1,636.56	-195.23	-13.55%	10,731.57	13,350.50	-2,618.93	-24.40%
1-560-5601	WORKMANS COMPENSATION	533.86	602.81	-68.95	-12.92%	4,697.06	4,408.78	288.28	6.14%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	19.95	27.89	-7.94	-39.80%	169.70	222.36	-52.66	-31.03%
1-560-5603	INSURANCE-VEHICLES	34.23	44.77	-10.54	-30.79%	273.84	358.16	-84.32	-30.79%
1-565-5601	WORKMANS COMPENSATION	2,220.45	1,819.71	400.74	18.05%	15,986.10	17,735.59	-1,749.49	-10.94%
1-565-5602	INS.-VEHICLES & BLDGS.	1,270.03	1,742.20	-472.17	-37.18%	10,396.78	13,950.60	-3,553.82	-34.18%
1-570-5601	WORKMANS COMPENSATION	57.49	44.21	13.28	23.10%	458.72	433.24	25.48	5.55%
1-580-5601	WORKMANS COMPENSATION	128.90	0.00	128.90	100.00%	997.36	0.00	997.36	100.00%

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. 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%	125.36	0.00	125.36	100.00%
	SubCategory 560 - INSURANCE Total:	**5,721.91**	**5,918.15**	**-196.24**	**-3.43%**	**43,836.49**	**50,459.23**	**-6,622.74**	**-15.11%**
SubCategory: 565 - PROFESSIONAL FEES									
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.60	-127.27	-12.62%	8,586.92	8,957.57	-370.65	-4.32%
1-555-5651	ATTORNEY RETAINER FEES	1,580.00	2,630.00	-1,050.00	-66.46%	20,581.48	20,850.00	-268.52	-1.30%
	SubCategory 565 - PROFESSIONAL FEES Total:	**2,588.33**	**3,765.60**	**-1,177.27**	**-45.48%**	**29,168.40**	**29,807.57**	**-639.17**	**-2.19%**
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%	280,429.20	270,495.80	9,933.40	3.54%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-18,478.64	-18,478.64	0.00	0.00%
1-555-5703	2012 BOND INTEREST	16,748.44	15,731.25	1,017.19	6.07%	137,779.19	129,918.75	7,860.44	5.71%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	32,285.76	32,285.76	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,594.48	-1,594.48	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	4,842.08	4,842.08	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	555.20	555.20	0.00	0.00%
	SubCategory 570 - BONDS Total:	**53,395.00**	**51,111.13**	**2,283.87**	**4.28%**	**439,818.31**	**422,024.47**	**17,793.84**	**4.05%**
SubCategory: 580 - DEPRECIATION									
1-555-5800	DEPRECIATION	245,500.00	242,480.01	3,019.99	1.23%	1,964,000.00	1,939,840.08	24,159.92	1.23%
1-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	17,280.00	17,333.28	-53.28	-0.31%
1-565-5800	DEPRECIATION	8,330.00	9,166.66	-836.66	-10.04%	66,640.00	73,333.28	-6,693.28	-10.04%
1-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	6,640.00	0.00	6,640.00	100.00%
	SubCategory 580 - DEPRECIATION Total:	**256,820.00**	**253,813.33**	**3,006.67**	**1.17%**	**2,054,560.00**	**2,030,506.64**	**24,053.36**	**1.17%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
1-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,500.00	0.00	0.00%	20,000.00	20,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	8,840.00	8,840.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,605.00**	**3,605.00**	**0.00**	**0.00%**	**28,840.00**	**28,840.00**	**0.00**	**0.00%**
SubCategory: 585 - BAD DEBTS									
1-555-5850	BAD DEBTS	2,807.25	2,921.07	-113.82	-4.05%	24,312.60	20,709.13	3,603.47	14.82%
	SubCategory 585 - BAD DEBTS Total:	**2,807.25**	**2,921.07**	**-113.82**	**-4.05%**	**24,312.60**	**20,709.13**	**3,603.47**	**14.82%**
SubCategory: 590 - COMPUTER MAINTENANCE									
1-555-5580	EQUIP. MAINT. FEES	298.55	286.10	12.45	4.17%	2,188.40	2,853.86	-665.46	-30.41%
1-555-5581	SOFTWARE MAINTENANCE FEES	9,894.87	15,946.19	-6,051.32	-61.16%	74,178.55	96,153.90	-21,975.35	-29.62%
1-560-5581	SOFTWARE MAINTENANCE	723.63	891.45	-167.82	-23.19%	5,826.27	6,573.59	-747.32	-12.83%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**10,917.05**	**17,123.74**	**-6,206.69**	**-56.85%**	**82,193.22**	**105,581.35**	**-23,388.13**	**-28.46%**
SubCategory: 595 - TRANSFER OF COSTS									
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-42,600.00	-17,600.00	-25,000.00	-58.69%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-4,000.00	-15,000.00	11,000.00	275.00%

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. 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%	-13,400.00	0.00	-13,400.00	-100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**-4,500.00**	**-3,575.00**	**-925.00**	**-20.56%**	**-60,000.00**	**-32,600.00**	**-27,400.00**	**-45.67%**
	Expense Total:	**934,220.53**	**982,656.78**	**-48,436.25**	**-5.18%**	**8,387,743.31**	**8,880,187.14**	**-492,443.83**	**-5.87%**
	Fund 1 Surplus (Deficit):	**156,254.78**	**214,287.94**	**58,033.16**	**37.14%**	**2,567,400.64**	**3,840,243.33**	**1,272,842.69**	**49.58%**
Fund: 2 - SEWER									
Revenue									
RevCategory: 4440 - RESIDENTIAL CONSUMPTION									
2-4440.00	RESIDENTIAL SEWER	752,847.61	835,852.02	83,004.41	11.03%	6,240,710.35	7,006,877.25	766,166.90	12.28%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**752,847.61**	**835,852.02**	**83,004.41**	**11.03%**	**6,240,710.35**	**7,006,877.25**	**766,166.90**	**12.28%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
2-4450.00	COMMERCIAL SEWER	239,675.51	279,193.26	39,517.75	16.49%	1,979,488.33	2,371,247.75	391,759.42	19.79%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**239,675.51**	**279,193.26**	**39,517.75**	**16.49%**	**1,979,488.33**	**2,371,247.75**	**391,759.42**	**19.79%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
2-4460.00	INDUSTRIAL SEWER	163,702.29	192,038.89	28,336.60	17.31%	1,534,971.92	1,703,005.35	168,033.43	10.95%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**163,702.29**	**192,038.89**	**28,336.60**	**17.31%**	**1,534,971.92**	**1,703,005.35**	**168,033.43**	**10.95%**
RevCategory: 4470 - MISCELLANEOUS SALES									
2-4470.02	LABOR SALES	0.00	2,747.91	2,747.91	0.00%	3,860.24	4,790.23	929.99	24.09%
2-4470.03	MACHINE TIME SALES	0.00	6,302.30	6,302.30	0.00%	3,862.50	6,987.18	3,124.68	80.90%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**0.00**	**9,050.21**	**9,050.21**	**0.00%**	**7,722.74**	**11,777.41**	**4,054.67**	**52.50%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
2-4471.05	PENALTY	12,168.40	19,964.83	7,796.43	64.07%	101,571.82	52,162.44	-49,409.38	-48.64%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**12,168.40**	**19,964.83**	**7,796.43**	**64.07%**	**101,571.82**	**52,162.44**	**-49,409.38**	**-48.64%**
RevCategory: 4472 - INTEREST INCOME									
2-4472.00	INTEREST INCOME-INVESTMNTS	3,214.54	34,557.14	31,342.60	975.03%	26,078.25	184,867.24	158,788.99	608.89%
2-4472.01	INTEREST INCOME-BANK ACCTS	860.94	7,078.22	6,217.28	722.15%	7,399.19	36,193.38	28,794.19	389.15%
2-4472.98	INTEREST INCOME-BOND FUNDS	6.25	934.62	928.37	14,853.92%	101.40	8,708.51	8,607.11	8,488.27%
	RevCategory 4472 - INTEREST INCOME Total:	**4,081.73**	**42,569.98**	**38,488.25**	**942.94%**	**33,578.84**	**229,769.13**	**196,190.29**	**584.27%**
RevCategory: 4474 - SALE OF ASSETS									
2-4474.00	SALE OF ASSETS	10,545.00	0.00	-10,545.00	-100.00%	10,545.00	0.00	-10,545.00	-100.00%
	RevCategory 4474 - SALE OF ASSETS Total:	**10,545.00**	**0.00**	**-10,545.00**	**-100.00%**	**10,545.00**	**0.00**	**-10,545.00**	**-100.00%**
RevCategory: 4475 - RENT INCOME									
2-4475.00	RENT INCOME	600.00	3,600.00	3,000.00	500.00%	4,800.00	4,800.00	0.00	0.00%
	RevCategory 4475 - RENT INCOME Total:	**600.00**	**3,600.00**	**3,000.00**	**500.00%**	**4,800.00**	**4,800.00**	**0.00**	**0.00%**
RevCategory: 4476 - NEW CUSTOMER FEES									
2-4476.00	NEW CUSTOMER FEES	4,140.00	4,740.00	600.00	14.49%	51,801.00	45,570.00	-6,231.00	-12.03%
2-4476.10	ACCESS FEES	15,000.00	600.00	-14,400.00	-96.00%	198,000.00	123,630.00	-74,370.00	-37.56%
2-4476.20	IMPACT FEES	111,600.00	32,600.00	-79,000.00	-70.79%	931,000.00	517,200.00	-413,800.00	-44.45%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**130,740.00**	**37,940.00**	**-92,800.00**	**-70.98%**	**1,180,801.00**	**686,400.00**	**-494,401.00**	**-41.87%**

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4482 - INLAND BILLING REVENUE									
2-4482.00	INLAND BILLING REVENUE	5,413.50	5,475.75	62.25	1.15%	43,207.25	41,707.50	-1,499.75	-3.47%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,413.50**	**5,475.75**	**62.25**	**1.15%**	**43,207.25**	**41,707.50**	**-1,499.75**	**-3.47%**
RevCategory: 4485 - MISCELLANEOUS INCOME									
2-4485.00	MISCELLANEOUS INCOME	9,962.54	10,632.36	669.82	6.72%	76,027.87	100,031.54	24,003.67	31.57%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**9,962.54**	**10,632.36**	**669.82**	**6.72%**	**76,027.87**	**100,031.54**	**24,003.67**	**31.57%**
	Revenue Total:	**1,329,736.58**	**1,436,317.30**	**106,580.72**	**8.02%**	**11,213,425.12**	**12,207,778.37**	**994,353.25**	**8.87%**
Expense									
SubCategory: 510 - SALARIES									
2-560-5100	SALARIES ENGINEERING	22,492.80	24,952.02	-2,459.22	-10.93%	196,282.61	209,049.31	-12,766.70	-6.50%
2-560-5101	CONTRACT SALARY	1,325.94	0.00	1,325.94	100.00%	3,632.80	0.00	3,632.80	100.00%
2-560-5102	CAPITALIZED COSTS	-7,410.14	-12,122.50	4,712.36	63.59%	-104,003.89	-108,001.25	3,997.36	3.84%
2-565-5100	FIELD SALARIES	49,740.33	69,574.68	-19,834.35	-39.88%	409,966.28	580,650.16	-170,683.88	-41.63%
2-565-5102	CAPITALIZED COSTS	0.00	-770.00	770.00	0.00%	-2,400.00	-3,272.50	872.50	36.35%
2-570-5100	OFFICE SALARIES	46,562.81	49,282.71	-2,719.90	-5.84%	387,787.00	399,872.11	-12,085.11	-3.12%
2-580-5100	SALARIES	5,691.90	0.00	5,691.90	100.00%	46,286.36	0.00	46,286.36	100.00%
2-580-5102	CAPITALIZED COSTS	-140.00	0.00	-140.00	-100.00%	-1,020.00	0.00	-1,020.00	-100.00%
2-591-5100	SALARIES AND WAGES	69,429.65	79,113.79	-9,684.14	-13.95%	557,557.99	627,418.16	-69,860.17	-12.53%
2-591-5102	CAPITALIZED COSTS	-1,300.00	0.00	-1,300.00	-100.00%	-4,518.75	-3,412.50	-1,106.25	-24.48%
	SubCategory 510 - SALARIES Total:	**186,393.29**	**210,030.70**	**-23,637.41**	**-12.68%**	**1,489,570.40**	**1,702,303.49**	**-212,733.09**	**-14.28%**
SubCategory: 520 - EMPLOYEE BENEFITS									
2-560-5104	PERS-ENGINEERING	3,445.92	3,822.66	-376.74	-10.93%	28,489.52	30,988.97	-2,499.45	-8.77%
2-560-5105	HEALTH INSURANCE	2,452.07	2,764.34	-312.27	-12.73%	17,910.27	19,512.38	-1,602.11	-8.95%
2-560-5106	LIFE INSURANCE	58.17	60.90	-2.73	-4.69%	488.70	464.57	24.13	4.94%
2-560-5107	DISABILITY INSURANCE	17.13	17.54	-0.41	-2.39%	142.45	136.58	5.87	4.12%
2-565-5104	PERS-FIELD	7,647.42	10,863.78	-3,216.36	-42.06%	61,364.77	85,850.44	-24,485.67	-39.90%
2-565-5105	HEALTH INSURANCE	10,625.62	15,689.23	-5,063.61	-47.65%	87,113.44	102,928.13	-15,814.69	-18.15%
2-565-5106	LIFE INSURANCE	290.86	385.72	-94.86	-32.61%	2,305.84	2,853.92	-548.08	-23.77%
2-565-5107	DISABILITY INSURANCE	85.67	111.09	-25.42	-29.67%	672.28	839.45	-167.17	-24.87%
2-565-5110	UNIFORMS	679.20	1,233.36	-554.16	-81.59%	6,469.12	11,692.01	-5,222.89	-80.74%
2-570-5104	PERS-OFFICE	7,122.36	7,491.83	-369.47	-5.19%	56,891.64	59,277.38	-2,385.74	-4.19%
2-570-5105	HEALTH INSURANCE	7,380.40	8,293.00	-912.60	-12.37%	58,516.20	55,610.98	2,905.22	4.96%
2-570-5106	LIFE INSURANCE	193.90	182.71	11.19	5.77%	1,443.63	1,399.41	44.22	3.06%
2-570-5107	DISABILITY INSURANCE	57.11	58.47	-1.36	-2.38%	431.61	417.60	14.01	3.25%
2-580-5104	PERS-METER READING	889.69	0.00	889.69	100.00%	6,902.08	0.00	6,902.08	100.00%
2-580-5105	HEALTH INSURANCE	1,634.71	0.00	1,634.71	100.00%	10,620.16	0.00	10,620.16	100.00%
2-580-5106	LIFE INSURANCE	38.78	0.00	38.78	100.00%	291.73	0.00	291.73	100.00%
2-580-5107	DISABILITY INSURANCE	11.42	0.00	11.42	100.00%	84.81	0.00	84.81	100.00%
2-580-5110	UNIFORMS	414.92	0.00	414.92	100.00%	1,286.53	0.00	1,286.53	100.00%
2-591-5104	PERS-RPCF	10,602.60	12,051.40	-1,448.80	-13.66%	82,764.44	93,024.15	-10,259.71	-12.40%
2-591-5105	HEALTH INSURANCE	12,260.33	14,743.12	-2,482.79	-20.25%	99,735.60	97,686.92	2,048.68	2.05%

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-591-5106	LIFE & DISABILITY INSURANCE	376.53	418.37	-41.84	-11.11%	3,095.72	3,131.34	-35.62	-1.15%
2-591-5110	UNIFORMS	535.84	690.88	-155.04	-28.93%	3,910.16	4,389.59	-479.43	-12.26%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	**66,820.65**	**78,878.40**	**-12,057.75**	**-18.04%**	**530,930.70**	**570,203.82**	**-39,273.12**	**-7.40%**
SubCategory: 522 - PAYROLL TAXES									
2-560-5111	FICA	1,637.64	1,823.76	-186.12	-11.37%	13,701.73	14,911.26	-1,209.53	-8.83%
2-565-5111	FICA	3,600.83	5,123.12	-1,522.29	-42.28%	28,950.12	40,893.82	-11,943.70	-41.26%
2-570-5111	FICA	3,401.47	3,574.73	-173.26	-5.09%	27,415.70	28,655.64	-1,239.94	-4.52%
2-580-5111	FICA	427.92	0.00	427.92	100.00%	3,329.43	0.00	3,329.43	100.00%
2-591-5111	FICA	4,978.68	5,612.43	-633.75	-12.73%	38,948.78	43,809.03	-4,860.25	-12.48%
	SubCategory 522 - PAYROLL TAXES Total:	**14,046.54**	**16,134.04**	**-2,087.50**	**-14.86%**	**112,345.76**	**128,269.75**	**-15,923.99**	**-14.17%**
SubCategory: 525 - TRAVEL & TRAINING									
2-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	884.05	1,096.83	-212.78	-24.07%
2-560-5251	TRAVEL EXPENSE	0.00	750.55	-750.55	0.00%	108.10	4,442.52	-4,334.42	-4,009.64%
2-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	187.50	1,821.17	-1,633.67	-871.29%
2-565-5251	TRAVEL AND TRAINING	0.00	850.00	-850.00	0.00%	4,281.43	9,464.07	-5,182.64	-121.05%
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	663.53	-663.53	0.00%	821.16	6,003.02	-5,181.86	-631.04%
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	150.00	-150.00	0.00%	80.00	1,242.22	-1,162.22	-1,452.78%
2-593-5251	TRAVEL & TRAINING	190.00	300.00	-110.00	-57.89%	372.80	1,987.62	-1,614.82	-433.16%
2-594-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	1,950.00	40.00	1,910.00	97.95%
	SubCategory 525 - TRAVEL & TRAINING Total:	**190.00**	**2,714.08**	**-2,524.08**	**-1,328.46%**	**10,428.27**	**31,117.52**	**-20,689.25**	**-198.40%**
SubCategory: 530 - UTILITIES									
2-555-5350	UTILITIES	3,423.55	3,674.79	-251.24	-7.34%	18,771.09	23,111.51	-4,340.42	-23.12%
2-565-5350	UTILITIES	5,570.73	6,547.20	-976.47	-17.53%	47,929.78	52,354.30	-4,424.52	-9.23%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	566.13	627.94	-61.81	-10.92%	4,525.89	4,789.50	-263.61	-5.82%
2-591-5350	TELEPHONE EXPENSE	1,230.94	1,189.11	41.83	3.40%	8,338.59	9,602.05	-1,263.46	-15.15%
2-593-5350	UTILITIES	48,291.23	61,947.71	-13,656.48	-28.28%	360,033.79	477,550.93	-117,517.14	-32.64%
	SubCategory 530 - UTILITIES Total:	**59,082.58**	**73,986.75**	**-14,904.17**	**-25.23%**	**439,599.14**	**567,408.29**	**-127,809.15**	**-29.07%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
2-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	87.60	10.95	76.65	87.50%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	94.50	1,077.01	-982.51	-1,039.69%
2-555-5302	JANITORIAL EXPENSE	1,604.71	1,654.15	-49.44	-3.08%	11,187.23	13,708.61	-2,521.38	-22.54%
2-555-5305	MISCELLANEOUS	3,877.24	14,711.53	-10,834.29	-279.43%	35,059.17	98,692.62	-63,633.45	-181.50%
2-555-5331	IWG/USGS	0.00	0.00	0.00	0.00%	10,157.00	0.00	10,157.00	100.00%
2-560-5305	MISCELLANEOUS	0.00	166.43	-166.43	0.00%	362.60	241.43	121.17	33.42%
2-560-5306	SUPPLIES	0.00	8.97	-8.97	0.00%	1,130.29	1,457.14	-326.85	-28.92%
2-560-5307	OUTSIDE SERVICES	151.94	138.82	13.12	8.63%	2,492.81	1,592.66	900.15	36.11%
2-560-5308	ASSOCIATION DUES & EXPENSE	52.00	0.00	52.00	100.00%	208.00	229.50	-21.50	-10.34%
2-565-5304	SAFETY EQUIPMENT	1,019.58	751.24	268.34	26.32%	4,941.75	1,935.83	3,005.92	60.83%
2-565-5305	MISCELLANEOUS	21.89	0.00	21.89	100.00%	280.56	535.33	-254.77	-90.81%

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5306	OFFICE SUPPLIES	379.81	368.90	10.91	2.87%	3,474.51	2,596.95	877.56	25.26%
2-565-5307	OUTSIDE SERVICES	912.83	762.75	150.08	16.44%	5,680.24	6,878.81	-1,198.57	-21.10%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	645.66	52.00	593.66	91.95%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	36,064.96	0.00	36,064.96	100.00%	41,638.24	4,007.11	37,631.13	90.38%
2-570-5305	MISCELLANEOUS	31.13	317.02	-285.89	-918.37%	379.27	2,788.37	-2,409.10	-635.19%
2-570-5306	OFFICE SUPPLIES	323.10	1,773.66	-1,450.56	-448.95%	9,936.65	7,230.48	2,706.17	27.23%
2-570-5307	OUTSIDE SERVICES	205.16	294.23	-89.07	-43.41%	1,531.92	2,017.05	-485.13	-31.67%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	508.15	400.19	107.96	21.25%
2-570-5309	POSTAGE/MAILING	10,654.63	16,647.50	-5,992.87	-56.25%	87,805.11	86,943.37	861.74	0.98%
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	1,002.17	910.49	91.68	9.15%	2,938.80	3,812.80	-874.00	-29.74%
2-570-5312	ARKANSAS ONE CALL	626.65	672.25	-45.60	-7.28%	5,925.20	5,026.97	898.23	15.16%
2-570-5320	COMPUTER EXPENSE	336.73	-1,896.85	2,233.58	663.31%	3,814.74	2,654.06	1,160.68	30.43%
2-591-5304	PERSONNEL SAFETY EQUIP.	997.01	710.90	286.11	28.70%	6,312.52	6,083.30	229.22	3.63%
2-591-5305	MISCELLANEOUS	0.00	65.77	-65.77	0.00%	23.21	173.78	-150.57	-648.73%
2-591-5306	OFFICE SUPPLIES & POSTAGE	343.57	26.04	317.53	92.42%	2,902.33	2,329.45	572.88	19.74%
2-591-5307	OUTSIDE SERVICES	350.00	394.00	-44.00	-12.57%	5,225.01	5,167.51	57.50	1.10%
2-591-5308	PUBLICATIONS AND DUES	0.00	0.00	0.00	0.00%	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	0.00	0.00	0.00	0.00%	2,099.80	2,226.46	-126.66	-6.03%
2-592-5307	OUTSIDE SERVICES	0.00	0.00	0.00	0.00%	5,942.63	5,135.74	806.89	13.58%
2-592-5314	PLANT RESEARCH	616.22	0.00	616.22	100.00%	3,652.57	6,472.11	-2,819.54	-77.19%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	18.02	0.00	18.02	100.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	415.28	181.21	234.07	56.36%
2-593-5307	OUTSIDE SERVICES	0.00	0.00	0.00	0.00%	3,140.13	3,991.85	-851.72	-27.12%
2-594-5305	MISCELLANEOUS	0.00	38.94	-38.94	0.00%	452.38	367.54	84.84	18.75%
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	7,923.24	3,602.77	4,320.47	54.53%	45,936.99	34,856.00	11,080.99	24.12%
2-595-5307	OUTSIDE SERVICES	390.00	415.00	-25.00	-6.41%	1,676.91	8,468.96	-6,792.05	-405.03%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**67,895.52**	**42,534.51**	**25,361.01**	**37.35%**	**320,641.80**	**330,285.15**	**-9,643.35**	**-3.01%**
SubCategory: 540 - TAXES AND FEES									
2-555-5401	CITY FRANCHISE FEES	41,323.51	54,070.10	-12,746.59	-30.85%	342,039.57	392,771.80	-50,732.23	-14.83%
	SubCategory 540 - TAXES AND FEES Total:	**41,323.51**	**54,070.10**	**-12,746.59**	**-30.85%**	**342,039.57**	**392,771.80**	**-50,732.23**	**-14.83%**
SubCategory: 550 - REPAIR & MAINTENANCE									
2-560-5551	VEHICLE EXPENSE	207.24	399.82	-192.58	-92.93%	1,571.12	1,345.65	225.47	14.35%
2-565-5551	VEHICLE MAINT.	1,200.85	114.34	1,086.51	90.48%	10,663.41	13,111.41	-2,448.00	-22.96%
2-565-5552	FIELD REPAIR AND MAINT.	3,810.99	467,189.89	-463,378.90	-12,159.02%	31,086.12	484,755.45	-453,669.33	-1,459.40%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	0.00	-9.89	9.89	0.00%
2-565-5554	CAMERA	2,046.86	98.70	1,948.16	95.18%	19,869.40	7,050.04	12,819.36	64.52%
2-565-5555	SCADA HAND TOOLS	0.00	21.89	-21.89	0.00%	247.45	109.20	138.25	55.87%
2-565-5556	FLUSHTRUCKS	376.23	4,059.67	-3,683.44	-979.04%	13,700.91	57,794.24	-44,093.33	-321.83%

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5557	EQUIPMENT MAINT.	0.00	-243.00	243.00	0.00%	4,411.53	2,464.55	1,946.98	44.13%
2-565-5558	SUPPLIES, HAND TOOLS	1,119.15	184.17	934.98	83.54%	10,739.72	10,886.02	-146.30	-1.36%
2-565-5559	GAS AND OIL	3,373.55	3,577.86	-204.31	-6.06%	29,315.68	45,998.82	-16,683.14	-56.91%
2-565-5560	GENERATOR MAINTENANCE	43.34	1,345.88	-1,302.54	-3,005.40%	8,388.64	7,656.80	731.84	8.72%
2-565-5561	BUILDING MAINT.	365.92	415.08	-49.16	-13.43%	4,633.58	10,511.60	-5,878.02	-126.86%
2-565-5563	LIFT STATION MAINT	306.32	508.07	-201.75	-65.86%	21,350.97	12,743.60	8,607.37	40.31%
2-580-5570	MAINTENANCE AND FUEL	1,097.10	0.00	1,097.10	100.00%	10,965.27	0.00	10,965.27	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	1,114.00	-1,114.00	0.00%	33.61	1,114.00	-1,080.39	-3,214.49%
2-593-5558	MINOR EQUIPMENT	2,224.68	9,308.15	-7,083.47	-318.40%	12,468.94	11,179.79	1,289.15	10.34%
2-594-5551	VEHICLE EXPENSE	0.00	27.38	-27.38	0.00%	3,434.58	562.04	2,872.54	83.64%
2-594-5557	EQUIPMENT MAINT.	31,352.85	32,720.51	-1,367.66	-4.36%	188,519.50	179,622.57	8,896.93	4.72%
2-594-5559	SUPPORT EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	844.00	-844.00	0.00%
2-594-5560	EQUIPMENT RENTAL	101.95	119.48	-17.53	-17.19%	1,159.78	1,163.49	-3.71	-0.32%
2-594-5561	BLDGS. & GROUNDS MAINT.	909.07	1,077.30	-168.23	-18.51%	7,853.63	11,183.67	-3,330.04	-42.40%
2-594-5562	MAINTENANCE SUPPLIES	703.92	143.94	559.98	79.55%	4,895.83	8,261.36	-3,365.53	-68.74%
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:	**49,240.02**	**522,183.13**	**-472,943.11**	**-960.49%**	**385,478.91**	**869,578.31**	**-484,099.40**	**-125.58%**
SubCategory: 560 - INSURANCE									
2-555-5600	INSURANCE	822.82	787.23	35.59	4.33%	6,070.51	6,564.31	-493.80	-8.13%
2-560-5601	WORKMANS COMPENSATION	352.28	288.45	63.83	18.12%	2,903.32	2,690.58	212.74	7.33%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	19.95	24.63	-4.68	-23.46%	169.70	199.54	-29.84	-17.58%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	145.52	145.52	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,252.64	1,977.55	275.09	12.21%	19,391.22	18,038.09	1,353.13	6.98%
2-565-5602	INS.-VEHICLES & BLDGS.	1,301.30	1,272.83	28.47	2.19%	10,102.84	10,877.82	-774.98	-7.67%
2-565-5603	INSURANCE-VEHICLES	0.00	-50.04	50.04	0.00%	0.00	0.00	0.00	0.00%
2-570-5601	WORKMANS COMPENSATION	57.23	46.45	10.78	18.84%	375.34	436.28	-60.94	-16.24%
2-580-5601	WORKMANS COMPENSATION	94.53	0.00	94.53	100.00%	773.82	0.00	773.82	100.00%
2-580-5603	INSURANCE-VEHICLES	47.54	0.00	47.54	100.00%	380.32	0.00	380.32	100.00%
2-591-5601	WORKMANS COMPENSATION	1,202.21	1,135.15	67.06	5.58%	8,801.74	9,483.59	-681.85	-7.75%
2-591-5602	INSURANCE-BLDGS & VEHICLES	2,823.16	4,350.87	-1,527.71	-54.11%	22,842.36	34,657.97	-11,815.61	-51.73%
	SubCategory 560 - INSURANCE Total:	**8,991.85**	**9,851.31**	**-859.46**	**-9.56%**	**71,956.69**	**83,093.70**	**-11,137.01**	**-15.48%**
SubCategory: 565 - PROFESSIONAL FEES									
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.60	-127.27	-12.62%	8,586.92	8,957.57	-370.65	-4.32%
2-555-5651	ATTORNEY RETAINER FEES	2,840.00	2,590.00	250.00	8.80%	26,471.97	21,730.00	4,741.97	17.91%
	SubCategory 565 - PROFESSIONAL FEES Total:	**3,848.33**	**3,725.60**	**122.73**	**3.19%**	**35,058.89**	**30,687.57**	**4,371.32**	**12.47%**
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 Feb. Activity	2022-2023 Feb. Activity	Feb. 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%	231,866.68	201,133.32	30,733.36	13.25%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-73,729.92	-73,729.92	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-25,742.88	-25,742.88	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,052.16	1,052.16	0.00	0.00%
	SubCategory 570 - BONDS Total:	**14,797.42**	**10,880.75**	**3,916.67**	**26.47%**	**137,446.04**	**106,712.68**	**30,733.36**	**22.36%**
SubCategory: 580 - DEPRECIATION									
2-555-5800	DEPRECIATION	202,166.67	186,916.66	15,250.01	7.54%	1,617,333.36	1,505,333.28	112,000.08	6.92%
2-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	17,280.00	17,333.28	-53.28	-0.31%
2-565-5800	DEPRECIATION	16,600.00	17,500.00	-900.00	-5.42%	132,800.00	140,000.00	-7,200.00	-5.42%
2-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	6,640.00	0.00	6,640.00	100.00%
2-591-5800	DEPRECIATION-WWTP	207,166.67	205,833.33	1,333.34	0.64%	1,657,333.36	1,646,666.64	10,666.72	0.64%
	SubCategory 580 - DEPRECIATION Total:	**428,923.34**	**412,416.65**	**16,506.69**	**3.85%**	**3,431,386.72**	**3,309,333.20**	**122,053.52**	**3.56%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
2-555-5801	AMORTIZATION OF SOFTWARE HOSTIN...	2,500.00	2,500.00	0.00	0.00%	19,787.40	20,000.00	-212.60	-1.07%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	8,840.00	8,840.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,605.00**	**3,605.00**	**0.00**	**0.00%**	**28,627.40**	**28,840.00**	**-212.60**	**-0.74%**
SubCategory: 585 - BAD DEBTS									
2-555-5850	BAD DEBTS	3,017.35	3,000.00	17.35	0.58%	29,088.01	24,317.70	4,770.31	16.40%
	SubCategory 585 - BAD DEBTS Total:	**3,017.35**	**3,000.00**	**17.35**	**0.58%**	**29,088.01**	**24,317.70**	**4,770.31**	**16.40%**
SubCategory: 590 - COMPUTER MAINTENANCE									
2-555-5580	EQUIP. MAINT. FEES	298.55	286.10	12.45	4.17%	2,188.40	2,853.86	-665.46	-30.41%
2-555-5581	SOFTWARE MAINTENANCE FEES	9,894.86	15,946.19	-6,051.33	-61.16%	74,021.60	96,153.93	-22,132.33	-29.90%
2-560-5582	SOFTWARE MAINTENANCE	277.71	273.12	4.59	1.65%	2,140.55	2,184.92	-44.37	-2.07%
2-565-5580	CUES SOFTWARE	169.17	6,597.43	-6,428.26	-3,799.88%	1,353.36	7,781.62	-6,428.26	-474.99%
2-591-5583	COMPUTER EXPENSE	1,437.37	1,337.46	99.91	6.95%	11,759.31	11,092.78	666.53	5.67%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**12,077.66**	**24,440.30**	**-12,362.64**	**-102.36%**	**91,463.22**	**120,067.11**	**-28,603.89**	**-31.27%**
SubCategory: 595 - TRANSFER OF COSTS									
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	4,200.00	0.00	0.00%	42,600.00	17,600.00	25,000.00	58.69%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	4,000.00	15,000.00	-11,000.00	-275.00%
2-580-5950	TRANSFER MR COSTS/WATER	925.00	0.00	925.00	100.00%	13,400.00	0.00	13,400.00	100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**4,500.00**	**3,575.00**	**925.00**	**20.56%**	**60,000.00**	**32,600.00**	**27,400.00**	**45.67%**
SubCategory: 597 - CHEMICALS									
2-592-5970	CHEMICALS	0.00	0.00	0.00	0.00%	8,496.72	4,678.82	3,817.90	44.93%
2-593-5970	CHEMICALS	10,052.00	13,035.04	-2,983.04	-29.68%	53,097.29	97,710.41	-44,613.12	-84.02%
	SubCategory 597 - CHEMICALS Total:	**10,052.00**	**13,035.04**	**-2,983.04**	**-29.68%**	**61,594.01**	**102,389.23**	**-40,795.22**	**-66.23%**
SubCategory: 598 - SLUDGE DISPOSAL									
2-595-5980	SLUDGE DISPOSAL COSTS	62,773.35	54,808.29	7,965.06	12.69%	301,997.22	385,893.98	-83,896.76	-27.78%

		2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. 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	-2,336.29	2,336.29	0.00%	0.00	-17,065.98	17,065.98	0.00%
	SubCategory 598 - SLUDGE DISPOSAL Total:	**62,773.35**	**52,472.00**	**10,301.35**	**16.41%**	**301,997.22**	**368,828.00**	**-66,830.78**	**-22.13%**
	Expense Total:	**1,037,578.41**	**1,537,533.36**	**-499,954.95**	**-48.18%**	**7,879,652.75**	**8,798,807.32**	**-919,154.57**	**-11.66%**
	Fund 2 Surplus (Deficit):	**292,158.17**	**-101,216.06**	**-393,374.23**	**-134.64%**	**3,333,772.37**	**3,408,971.05**	**75,198.68**	**2.26%**
	Total Surplus (Deficit):	**448,412.95**	**113,071.88**	**-335,341.07**	**-74.78%**	**5,901,173.01**	**7,249,214.38**	**1,348,041.37**	**22.84%**

Group Summary

SubCategor…	2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. 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								
	537,201.29	532,730.03	-4,471.26	-0.83%	5,698,407.31	6,965,789.56	1,267,382.25	22.24%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**537,201.29**	**532,730.03**	**-4,471.26**	**-0.83%**	**5,698,407.31**	**6,965,789.56**	**1,267,382.25**	**22.24%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	266,299.96	308,881.78	42,581.82	15.99%	2,726,276.10	3,386,617.22	660,341.12	24.22%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**266,299.96**	**308,881.78**	**42,581.82**	**15.99%**	**2,726,276.10**	**3,386,617.22**	**660,341.12**	**24.22%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	106,671.80	128,851.09	22,179.29	20.79%	997,696.88	1,148,788.75	151,091.87	15.14%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**106,671.80**	**128,851.09**	**22,179.29**	**20.79%**	**997,696.88**	**1,148,788.75**	**151,091.87**	**15.14%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	41,480.78	107,702.72	66,221.94	159.64%	343,692.51	325,272.39	-18,420.12	-5.36%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**41,480.78**	**107,702.72**	**66,221.94**	**159.64%**	**343,692.51**	**325,272.39**	**-18,420.12**	**-5.36%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	39,727.14	49,877.05	10,149.91	25.55%	397,953.94	197,191.98	-200,761.96	-50.45%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**39,727.14**	**49,877.05**	**10,149.91**	**25.55%**	**397,953.94**	**197,191.98**	**-200,761.96**	**-50.45%**
RevCategory: 4472 - INTEREST INCOME								
	2,914.76	34,822.30	31,907.54	1,094.69%	30,433.23	184,292.62	153,859.39	505.56%
RevCategory 4472 - INTEREST INCOME Total:	**2,914.76**	**34,822.30**	**31,907.54**	**1,094.69%**	**30,433.23**	**184,292.62**	**153,859.39**	**505.56%**
RevCategory: 4474 - SALE OF ASSETS								
	11,886.25	0.00	-11,886.25	-100.00%	11,886.25	11,732.00	-154.25	-1.30%
RevCategory 4474 - SALE OF ASSETS Total:	**11,886.25**	**0.00**	**-11,886.25**	**-100.00%**	**11,886.25**	**11,732.00**	**-154.25**	**-1.30%**
RevCategory: 4475 - RENT INCOME								
	3,417.33	1,195.00	-2,222.33	-65.03%	27,338.68	9,564.00	-17,774.68	-65.02%
RevCategory 4475 - RENT INCOME Total:	**3,417.33**	**1,195.00**	**-2,222.33**	**-65.03%**	**27,338.68**	**9,564.00**	**-17,774.68**	**-65.02%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	75,050.00	23,000.00	-52,050.00	-69.35%	665,040.00	438,700.00	-226,340.00	-34.03%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**75,050.00**	**23,000.00**	**-52,050.00**	**-69.35%**	**665,040.00**	**438,700.00**	**-226,340.00**	**-34.03%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,413.50	5,475.75	62.25	1.15%	43,207.25	41,707.50	-1,499.75	-3.47%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,413.50**	**5,475.75**	**62.25**	**1.15%**	**43,207.25**	**41,707.50**	**-1,499.75**	**-3.47%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	412.50	4,409.00	3,996.50	968.85%	13,211.80	10,774.45	-2,437.35	-18.45%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**412.50**	**4,409.00**	**3,996.50**	**968.85%**	**13,211.80**	**10,774.45**	**-2,437.35**	**-18.45%**
Revenue Total:	**1,090,475.31**	**1,196,944.72**	**106,469.41**	**9.76%**	**10,955,143.95**	**12,720,430.47**	**1,765,286.52**	**16.11%**

SubCategor…	2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Expense								
500 - WATER PURCHASES	331,579.83	325,388.74	6,191.09	1.87%	3,598,724.34	3,807,173.02	-208,448.68	-5.79%
510 - SALARIES	117,387.10	141,033.64	-23,646.54	-20.14%	1,001,541.79	1,089,864.72	-88,322.93	-8.82%
520 - EMPLOYEE BENEFITS	46,303.57	49,188.61	-2,885.04	-6.23%	371,292.85	376,793.82	-5,500.97	-1.48%
522 - PAYROLL TAXES	9,450.82	11,481.56	-2,030.74	-21.49%	79,176.95	88,748.06	-9,571.11	-12.09%
525 - TRAVEL & TRAINING	103.01	1,219.82	-1,116.81	-1,084.18%	7,086.28	12,811.35	-5,725.07	-80.79%
530 - UTILITIES	9,433.20	13,462.72	-4,029.52	-42.72%	54,940.06	89,466.97	-34,526.91	-62.84%
535 - OPERATING SUPPLIES & OTHER	29,507.78	41,880.04	-12,372.26	-41.93%	189,281.40	263,300.35	-74,018.95	-39.11%
540 - TAXES AND FEES	11,545.60	11,730.40	-184.80	-1.60%	92,364.80	93,843.20	-1,478.40	-1.60%
550 - REPAIR & MAINTENANCE	47,555.08	52,588.23	-5,033.15	-10.58%	350,605.82	402,857.26	-52,251.44	-14.90%
560 - INSURANCE	5,721.91	5,918.15	-196.24	-3.43%	43,836.49	50,459.23	-6,622.74	-15.11%
565 - PROFESSIONAL FEES	2,588.33	3,765.60	-1,177.27	-45.48%	29,168.40	29,807.57	-639.17	-2.19%
570 - BONDS	53,395.00	51,111.13	2,283.87	4.28%	439,818.31	422,024.47	17,793.84	4.05%
580 - DEPRECIATION	256,820.00	253,813.33	3,006.67	1.17%	2,054,560.00	2,030,506.64	24,053.36	1.17%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	28,840.00	28,840.00	0.00	0.00%
585 - BAD DEBTS	2,807.25	2,921.07	-113.82	-4.05%	24,312.60	20,709.13	3,603.47	14.82%
590 - COMPUTER MAINTENANCE	10,917.05	17,123.74	-6,206.69	-56.85%	82,193.22	105,581.35	-23,388.13	-28.46%
595 - TRANSFER OF COSTS	-4,500.00	-3,575.00	-925.00	-20.56%	-60,000.00	-32,600.00	-27,400.00	-45.67%
Expense Total:	**934,220.53**	**982,656.78**	**-48,436.25**	**-5.18%**	**8,387,743.31**	**8,880,187.14**	**-492,443.83**	**-5.87%**
Fund 1 Surplus (Deficit):	**156,254.78**	**214,287.94**	**58,033.16**	**37.14%**	**2,567,400.64**	**3,840,243.33**	**1,272,842.69**	**49.58%**
Fund: 2 - SEWER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	752,847.61	835,852.02	83,004.41	11.03%	6,240,710.35	7,006,877.25	766,166.90	12.28%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**752,847.61**	**835,852.02**	**83,004.41**	**11.03%**	**6,240,710.35**	**7,006,877.25**	**766,166.90**	**12.28%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	239,675.51	279,193.26	39,517.75	16.49%	1,979,488.33	2,371,247.75	391,759.42	19.79%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**239,675.51**	**279,193.26**	**39,517.75**	**16.49%**	**1,979,488.33**	**2,371,247.75**	**391,759.42**	**19.79%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	163,702.29	192,038.89	28,336.60	17.31%	1,534,971.92	1,703,005.35	168,033.43	10.95%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**163,702.29**	**192,038.89**	**28,336.60**	**17.31%**	**1,534,971.92**	**1,703,005.35**	**168,033.43**	**10.95%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	0.00	9,050.21	9,050.21	0.00%	7,722.74	11,777.41	4,054.67	52.50%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**0.00**	**9,050.21**	**9,050.21**	**0.00%**	**7,722.74**	**11,777.41**	**4,054.67**	**52.50%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	12,168.40	19,964.83	7,796.43	64.07%	101,571.82	52,162.44	-49,409.38	-48.64%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**12,168.40**	**19,964.83**	**7,796.43**	**64.07%**	**101,571.82**	**52,162.44**	**-49,409.38**	**-48.64%**
RevCategory: 4472 - INTEREST INCOME								
	4,081.73	42,569.98	38,488.25	942.94%	33,578.84	229,769.13	196,190.29	584.27%

SubCategor...	2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory 4472 - INTEREST INCOME Total:	**4,081.73**	**42,569.98**	**38,488.25**	**942.94%**	**33,578.84**	**229,769.13**	**196,190.29**	**584.27%**
RevCategory: 4474 - SALE OF ASSETS								
	10,545.00	0.00	-10,545.00	-100.00%	10,545.00	0.00	-10,545.00	-100.00%
RevCategory 4474 - SALE OF ASSETS Total:	**10,545.00**	**0.00**	**-10,545.00**	**-100.00%**	**10,545.00**	**0.00**	**-10,545.00**	**-100.00%**
RevCategory: 4475 - RENT INCOME								
	600.00	3,600.00	3,000.00	500.00%	4,800.00	4,800.00	0.00	0.00%
RevCategory 4475 - RENT INCOME Total:	**600.00**	**3,600.00**	**3,000.00**	**500.00%**	**4,800.00**	**4,800.00**	**0.00**	**0.00%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	130,740.00	37,940.00	-92,800.00	-70.98%	1,180,801.00	686,400.00	-494,401.00	-41.87%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**130,740.00**	**37,940.00**	**-92,800.00**	**-70.98%**	**1,180,801.00**	**686,400.00**	**-494,401.00**	**-41.87%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,413.50	5,475.75	62.25	1.15%	43,207.25	41,707.50	-1,499.75	-3.47%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,413.50**	**5,475.75**	**62.25**	**1.15%**	**43,207.25**	**41,707.50**	**-1,499.75**	**-3.47%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	9,962.54	10,632.36	669.82	6.72%	76,027.87	100,031.54	24,003.67	31.57%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**9,962.54**	**10,632.36**	**669.82**	**6.72%**	**76,027.87**	**100,031.54**	**24,003.67**	**31.57%**
Revenue Total:	**1,329,736.58**	**1,436,317.30**	**106,580.72**	**8.02%**	**11,213,425.12**	**12,207,778.37**	**994,353.25**	**8.87%**
Expense								
510 - SALARIES	186,393.29	210,030.70	-23,637.41	-12.68%	1,489,570.40	1,702,303.49	-212,733.09	-14.28%
520 - EMPLOYEE BENEFITS	66,820.65	78,878.40	-12,057.75	-18.04%	530,930.70	570,203.82	-39,273.12	-7.40%
522 - PAYROLL TAXES	14,046.54	16,134.04	-2,087.50	-14.86%	112,345.76	128,269.75	-15,923.99	-14.17%
525 - TRAVEL & TRAINING	190.00	2,714.08	-2,524.08	-1,328.46%	10,428.27	31,117.52	-20,689.25	-198.40%
530 - UTILITIES	59,082.58	73,986.75	-14,904.17	-25.23%	439,599.14	567,408.29	-127,809.15	-29.07%
535 - OPERATING SUPPLIES & OTHER	67,895.52	42,534.51	25,361.01	37.35%	320,641.80	330,285.15	-9,643.35	-3.01%
540 - TAXES AND FEES	41,323.51	54,070.10	-12,746.59	-30.85%	342,039.57	392,771.80	-50,732.23	-14.83%
550 - REPAIR & MAINTENANCE	49,240.02	522,183.13	-472,943.11	-960.49%	385,478.91	869,578.31	-484,099.40	-125.58%
560 - INSURANCE	8,991.85	9,851.31	-859.46	-9.56%	71,956.69	83,093.70	-11,137.01	-15.48%
565 - PROFESSIONAL FEES	3,848.33	3,725.60	122.73	3.19%	35,058.89	30,687.57	4,371.32	12.47%
570 - BONDS	14,797.42	10,880.75	3,916.67	26.47%	137,446.04	106,712.68	30,733.36	22.36%
580 - DEPRECIATION	428,923.34	412,416.65	16,506.69	3.85%	3,431,386.72	3,309,333.20	122,053.52	3.56%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	28,627.40	28,840.00	-212.60	-0.74%
585 - BAD DEBTS	3,017.35	3,000.00	17.35	0.58%	29,088.01	24,317.70	4,770.31	16.40%
590 - COMPUTER MAINTENANCE	12,077.66	24,440.30	-12,362.64	-102.36%	91,463.22	120,067.11	-28,603.89	-31.27%
595 - TRANSFER OF COSTS	4,500.00	3,575.00	925.00	20.56%	60,000.00	32,600.00	27,400.00	45.67%
597 - CHEMICALS	10,052.00	13,035.04	-2,983.04	-29.68%	61,594.01	102,389.23	-40,795.22	-66.23%
598 - SLUDGE DISPOSAL	62,773.35	52,472.00	10,301.35	16.41%	301,997.22	368,828.00	-66,830.78	-22.13%
Expense Total:	**1,037,578.41**	**1,537,533.36**	**-499,954.95**	**-48.18%**	**7,879,652.75**	**8,798,807.32**	**-919,154.57**	**-11.66%**
Fund 2 Surplus (Deficit):	**292,158.17**	**-101,216.06**	**-393,374.23**	**-134.64%**	**3,333,772.37**	**3,408,971.05**	**75,198.68**	**2.26%**
Total Surplus (Deficit):	**448,412.95**	**113,071.88**	**-335,341.07**	**-74.78%**	**5,901,173.01**	**7,249,214.38**	**1,348,041.37**	**22.84%**

Fund Summary

Fund	2021-2022 Feb. Activity	2022-2023 Feb. Activity	Feb. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	156,254.78	214,287.94	58,033.16	37.14%	2,567,400.64	3,840,243.33	1,272,842.69	49.58%
2 - SEWER	292,158.17	-101,216.06	-393,374.23	-134.64%	3,333,772.37	3,408,971.05	75,198.68	2.26%
Total Surplus (Deficit):	**448,412.95**	**113,071.88**	**-335,341.07**	**-74.78%**	**5,901,173.01**	**7,249,214.38**	**1,348,041.37**	**22.84%**

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	15.75										
Phosphorus 30 Day Mo Avg mg/l	1	0.10	0.15										
Phosphorus Max 7 day Avg mg/l	2	0.16	0.23										
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	456.5										
Total Suspended Solids Mo Avg	20	1.7	4.2										
Total Suspended Solids 7 day Avg	30	2.5	7.4										
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	<32.44										
Ammonia Mo Avg mg/l	3.0	<.26	<.31										
Ammonia max 7 day Avg mg/l	4.5	<.29	<.34										
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	<389.2										
CBOD Mo Avg mg/l	15	<2.5	<3.6										
CBOD Max 7 day Avg. mg/l	23	<3.3	<4.9										

1	9.897		9.897			
2	9.906		9.906			
3	9.456		9.456			days in mor
4	10.169		10.169			28
5	10.691		10.691			
6	11.897		11.897			
7	14.58		14.58	0.36		
8	13.454		13.454	1.3		
9	13.301		13.301	0.01		
10	13.879		13.879			
11	14.256		14.256			
12	14.094		14.094			
13	14.661		14.661			
14	12.93		12.93	0.33		
15	15.866		15.866	0.59		
16	15.58		15.58	0.09		
17	14.489		14.489			
18	12.33		12.33			
19	10.539		10.539			
20	11.036		11.036			
21	10.607		10.607			
22	12.093		12.093	0.62		
23	11.943		11.943			
24	11.48		11.48			
25	11.489		11.489	0.09		
26	10.365		10.365	0.28		
27	13.156		13.156	0.38		
28	13.743		13.743			
29			0			
30			0			
31			0			
				1.81	Departure from normal	
		tot flow	347.887	4.05	Total rainfall	
		DA flow	12.42454	2.24	Typical month	

Avg daily flow	no rain flow	no rain month	347.887	Actual month flow
12.42453571	8.5	238	109.887	rain influence

RWU ROGERS WATER UTILITIES

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

# of industrial control monitoring activities:	0
Industries control monitored:	n/a
# of self monitoring reports processed:	9
# of industrial inspection activities:	0
Industries inspected:	n/a
# of short site visits:	0
Industries visited:	n/a
# of Notices of Violation:	1
Notices of Violation:	Tyson of Rogers - CBOD

Surcharges January 2022 issued in February 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	3.271689	38.9	0.00	597.1	1,408.47	58.60	832.77	5.76	243.54	2,484.78
SE Poultry	1.370823	370.3	272.63	558.4	532.67	24.73	77.89	13.31	540.88	1,424.07
Tyson CNQ	7.298031	278.3	667.46	568.7	2,917.11	2.66	0.00	7.13	967.79	4,552.36
Tyson of Rogers	4.732710	39.0	0.00	858.7	3,379.77	67.3	1,445.94	4.92	184.47	5,010.18
WestRock	0.031867	11.0	0.00	1880.0	58.04	26.20	2.08	0.20	0.00	60.12
									Sum $	13,531.51

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 $73,303.26 (User data submitted for seven months).

Tyson of Rogers aerator was fixed on January 28th and is a brand new piece of equipment. It has been working fine since then. However, they were issued a violation for high CBOD loading for the month of January.

Report prepared by Paul Burns, Pretreatment Coordinator

FOG Inspection Report
Monthly Summary for
February 2023

- 60 known FSE's were pumped in February. A list of serviced establishments can be generated upon request.
- One FSE added the required riser addition to their interceptor. This will help properly secure the lid and allow rainwater to run off around the access point rather than over it.
- Another FSE's first and second risers were no longer secured together. That has been fixed and should help eliminate any groundwater getting in.
- Texas Roadhouse fixed their outlet lid. It was sunken in by the trash truck driving over it. They had to remove the concrete and asphalt around the area to fix the issue. 8 inches of concrete with rebar should have been poured back to properly support the risers and lids.
- 2 FSE's got off their required pumping frequencies. Both are required to have their interceptors serviced and their original services reinstated.
- The old panda location (2701 W Walnut) has been torn down. The interceptor was serviced and was filled in with material so no void space remained.
- Besides that, all other inspections were routine with nothing major to report.

- I collected the monthly Oil and Grease samples.
- I also sat in on an EPA webinar about the Effluent Guidelines Program Plan 15. They discussed what industries they were studying and to expect changes to their guidelines. They also discussed the different draft testing methods that they have been working on regarding PFAS.
- 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

February 2023

1. Continuing search for a new maintenance technician.
2. Began work on our next budget for finance.
3. Treated 293.7 MG in February. 28 X 8.5 MGD = 238 MG. That means we treated approximately 109.9 MG from I and I. These flows included4.05” of rain over 10 events. The historical average rainfall for February is 2.24”. We bought 7.99 MGD from BWD and treated 12.4 MGD of sewer.
4. Had an EQ basin overflow event that started on 2/8/23 and ended 2/10/23. This resulted in slightly over 12MG that overflowed. The State was notified, and operation followed our sampling SOP during the event. The lab performed testing according to our permit.
5. All 3 sand filters have been functioning properly since maintenance changed the tracking wheels.

ENGINEERING DIVISION ROGERS WATER UTILITIES									
2023 Water Line Extensions & Replacements									
Bid Tabulation									
				Engineer EST		**BoylesConstruction**		**Goins**	
No.	**Item**	**Bid Quantity**	**Bid Unit**	**Unit Price**	**Extension**	**Unit Price**	**Extension**	**Unit Price**	**Extension**
	HWY 12 E Stoneridge to Apple Glen (Location 1)								
1	Mobilization (Shall not exceed 10% of Subtotal)	1	LS	$30,000.00	$30,000.00	$10,000.00	$10,000.00	$24,000.00	$24,000.00
2	8" Water Main, DIP PC 350 Installed complete in place PIPE PROVIDED BY RWU	1060	LF	$85.00	$90,100.00	$58.00	$61,480.00	$119.00	$126,140.00
3	Fire Hydrant Assembly, Complete in place	1	EA	$10,000.00	$10,000.00	$7,265.00	$7,265.00	$8,800.00	$8,800.00
4	Mechanical Joint Compact Fittings - Naked	538	LB	$35.00	$18,830.00	$10.00	$5,380.00	$40.00	$21,520.00
5	1-Inch Service w/ Double 5/8" Meter Set (Short Side of Street)	1	EA	$3,000.00	$3,000.00	$2,400.00	$2,400.00	$1,500.00	$1,500.00
6	8" Tapping Sleeve w/ Valve, Complete in place	1	EA	$8,000.00	$8,000.00	$9,700.00	$9,700.00	$7,000.00	$7,000.00
7	Air Release Assembly, Complete in place	1	EA	$2,750.00	$2,750.00	$2,250.00	$2,250.00	$3,000.00	$3,000.00
8	8" Water Main Bore, Installed complete in place & Including 16" Encasement	120	LF	$725.00	$87,000.00	$1,200.00	$144,000.00	$500.00	$60,000.00
9	Plug Existing 8" Gate Valve, Complete in place	1	EA	$1,000.00	$1,000.00	$900.00	$900.00	$3,000.00	$3,000.00
10	Driveway Repair, Complete in place	34	SY	$200.00	$6,800.00	$95.00	$3,230.00	$160.00	$5,440.00
11	Asphalt Repair, Complete in place	20	SY	$150.00	$3,000.00	$86.00	$1,720.00	$160.00	$3,200.00
12	Crushed Stone (AHTD Class 7) Backfill	175.2	TON	$45.00	$7,884.00	$30.00	$5,256.00	$60.00	$10,512.00
13	Seed & Straw Trench Repair	1	LS	$13,750.00	$13,750.00	$6,000.00	$6,000.00	$7,000.00	$7,000.00
14	Traffic Control	1	LS	$10,000.00	$10,000.00	$3,000.00	$3,000.00	$15,000.00	$15,000.00
15	Trench Safety	1	LS	$8,000.00	$8,000.00	$2,500.00	$2,500.00	$3,000.00	$3,000.00
16	Erosion Control	1	LS	$2,000.00	$2,000.00	$4,500.00	$4,500.00	$3,000.00	$3,000.00
	Total HWY 12 E Stoneridge to Apple Glen (Location 1)				**$302,114.00**		**$269,581.00**		**$302,112.00**
	HWY 12 to Dream Valley (Location 2)								
17	Mobilization (Shall not exceed 10% of Subtotal)	1	LS	$10,000.00	$10,000.00	$4,000.00	$4,000.00	$20,500.00	$20,500.00
18	12" Water Main, DIP PC 350 Installed complete in place	245	LF	$175.00	$42,875.00	$193.00	$47,285.00	$600.00	$147,000.00
19	12" Water Main, HDPE Installed complete in place	55	LF	$150.00	$8,250.00	$1,100.00	$60,500.00	$600.00	$33,000.00
20	Fire Hydrant Assembly, Complete in place	1	EA	$10,000.00	$10,000.00	$7,265.00	$7,265.00	$8,800.00	$8,800.00
21	Mechanical Joint Compact Fittings - Naked	258	LB	$35.00	$9,030.00	$12.80	$3,302.40	$40.00	$10,320.00
22	8" Tapping Sleeve w/ Valve, Complete in place	2	EA	$8,000.00	$16,000.00	$9,700.00	$19,400.00	$7,000.00	$14,000.00
23	12" Water Main Directional Bore, Installed complete in place	20	LF	$1,500.00	$30,000.00	$275.00	$5,500.00	$340.00	$6,800.00
24	Plug Existing 8" Gate Valve, Complete in place	1	EA	$1,000.00	$1,000.00	$1,200.00	$1,200.00	$1,850.00	$1,850.00
25	Cut, Cap, & Block Existing 8" Water Main, Complete in place	1	EA	$5,000.00	$5,000.00	$3,500.00	$3,500.00	$3,000.00	$3,000.00
26	Seed & Straw Trench Repair	1	LS	$3,500.00	$3,500.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
27	Traffic Control	1	LS	$10,000.00	$10,000.00	$1,500.00	$1,500.00	$20,000.00	$20,000.00
28	Trench Safety	1	LS	$8,000.00	$8,000.00	$1,200.00	$1,200.00	$2,500.00	$2,500.00
29	Erosion Control	1	LS	$2,000.00	$2,000.00	$2,000.00	$2,000.00	$3,000.00	$3,000.00
	Total HWY 12 to Dream Valley (Location 2)				**$155,655.00**		**$159,652.40**		**$273,770.00**
	HWY 94 Spur (Location 3)								
30	Mobilization (Shall not exceed 10% of Subtotal)	1	LS	$30,000.00	$30,000.00	$8,000.00	$8,000.00	$8,000.00	$8,000.00
31	8" Water Main, DIP PC 350 Installed complete in place PIPE PROVIDED BY RWU	1280	LF	$85.00	$108,800.00	$48.50	$62,080.00	$48.50	$62,080.00
32	Fire Hydrant Assembly, Complete in place	2	EA	$10,000.00	$20,000.00	$7,265.00	$14,530.00	$7,265.00	$14,530.00
33	Mechanical Joint Compact Fittings - Naked	346	LB	$35.00	$12,110.00	$12.00	$4,152.00	$12.00	$4,152.00

34	1-Inch Service w/ Single 5/8" Meter Set (Short Side of Street)	5	EA	$3,000.00	$15,000.00	$2,500.00	$12,500.00	$2,500.00	$12,500.00
35	1-Inch Service w/ Double 5/8" Meter Set (Short Side of Street)	1	EA	$3,500.00	$3,500.00	$2,900.00	$2,900.00	$2,900.00	$2,900.00
36	6" Tapping Sleeve w/ Valve, Complete in place	2	EA	$8,000.00	$16,000.00	$7,100.00	$14,200.00	$6,800.00	$13,600.00
37	Cut, Cap, & Block Existing 6" Water Main, Complete in place	1	EA	$5,000.00	$5,000.00	$3,200.00	$3,200.00	$1,850.00	$1,850.00
38	8" Water Main Bore, Installed complete in place & Including 16" Encasement	55	LF	$725.00	$39,875.00	$1,200.00	$66,000.00	$415.00	$22,825.00
39	8" MJ Gate Valve w/ Valve Box, Complete in place	2	EA	$4,000.00	$8,000.00	$3,470.00	$6,940.00	$3,500.00	$7,000.00
40	Air Release Assembly, Complete in place	1	EA	$2,750.00	$2,750.00	$2,620.00	$2,620.00	$3,000.00	$3,000.00
41	Driveway Repair, Complete in place	3	SY	$200.00	$600.00	$175.00	$525.00	$160.00	$480.00
42	Crushed Stone (AHTD Class 7) Backfill	173.3	TON	$45.00	$7,798.50	$32.00	$5,545.60	$60.00	$10,398.00
43	Seed & Straw Trench Repair	1	LS	$25,000.00	$25,000.00	$8,000.00	$8,000.00	$10,000.00	$10,000.00
44	Traffic Control	1	LS	$10,000.00	$10,000.00	$6,000.00	$6,000.00	$15,000.00	$15,000.00
45	Trench Safety	1	LS	$8,000.00	$8,000.00	$3,000.00	$3,000.00	$2,500.00	$2,500.00
46	Erosion Control	1	LS	$2,000.00	$2,000.00	$5,000.00	$5,000.00	$3,000.00	$3,000.00
	Total HWY 94 Spur (Location 3)				**$314,433.50**		**$225,192.60**		**$304,713.00**
	C Street (Location 4)								
47	Mobilization (Shall not exceed 10% of Subtotal)	1	LS	$30,000.00	$30,000.00	$10,000.00	$10,000.00	$19,500.00	$19,500.00
48	8" Water Main, DIP PC 350 Installed complete in place PIPE PROVIDED BY RWU	860	LF	$85.00	$73,100.00	$86.00	$73,960.00	$119.00	$102,340.00
49	Relocate Fire Hydrant Assembly, Complete in place	1	EA	$4,500.00	$4,500.00	$8,000.00	$8,000.00	$7,800.00	$7,800.00
50	Mechanical Joint Compact Fittings - Naked	437	LB	$35.00	$15,295.00	$12.00	$5,244.00	$40.00	$17,480.00
51	1-Inch Service w/ Single 5/8" Meter Set (Short Side of Street)	9	EA	$3,000.00	$27,000.00	$2,320.00	$20,880.00	$1,500.00	$13,500.00
52	1-Inch Service w/ Single 5/8" Meter Set (Long Side of Street)	2	EA	$4,500.00	$9,000.00	$4,500.00	$9,000.00	$2,200.00	$4,400.00
53	1-Inch Service w/ Single 5/8" Meter Set With Service on Opposite Side of Lot	5	EA	$6,000.00	$30,000.00	$3,500.00	$17,500.00	$2,600.00	$13,000.00
54	8" Tapping Sleeve w/ Valve, Complete in place	2	EA	$8,000.00	$16,000.00	$10,000.00	$20,000.00	$7,000.00	$14,000.00
55	Cut, Cap, & Block Existing 8" Water Main, Complete in place	2	EA	$5,000.00	$10,000.00	$3,800.00	$7,600.00	$3,000.00	$6,000.00
56	Cut, Cap, & Block Existing 2.25" Water Main, Complete in place	1	EA	$3,500.00	$3,500.00	$1,800.00	$1,800.00	$2,500.00	$2,500.00
57	8" MJ Gate Valve w/ Valve Box, Complete in place	1	EA	$4,000.00	$4,000.00	$3,600.00	$3,600.00	$3,500.00	$3,500.00
58	Remove Corp & Install Repair Clamp	1	EA	$2,000.00	$2,000.00	$1,500.00	$1,500.00	$2,200.00	$2,200.00
59	Driveway Repair, Complete in place	92	SY	$200.00	$18,400.00	$95.00	$8,740.00	$160.00	$14,720.00
60	Asphalt Repair, Complete in place	31	SY	$150.00	$4,650.00	$90.00	$2,790.00	$160.00	$4,960.00
61	Crushed Stone (AHTD Class 7) Backfill	176.3	TON	$45.00	$7,933.50	$32.00	$5,641.60	$60.00	$10,578.00
62	Seed & Straw Trench Repair	1	LS	$12,500.00	$12,500.00	$5,000.00	$5,000.00	$8,000.00	$8,000.00
63	Traffic Control	1	LS	$5,000.00	$5,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
64	Trench Safety	1	LS	$5,000.00	$5,000.00	$4,000.00	$4,000.00	$3,000.00	$3,000.00
65	Erosion Control	1	LS	$2,000.00	$2,000.00	$7,000.00	$7,000.00	$3,000.00	$3,000.00
	Total C Street (Location 4)				**$279,878.50**		**$222,255.60**		**$260,478.00**
	Lower See Street (Location 5)								
66	Mobilization (Shall not exceed 10% of Subtotal)	1	LS	$40,000.00	$40,000.00	$15,000.00	$15,000.00	$33,000.00	$33,000.00
67	2" Water Main, HDPE Installed complete in place	2111	LF	$150.00	$316,650.00	$80.00	$168,880.00	$140.00	$295,540.00
68	6"x2" Tapping Sleeve w/ Valve, Complete in place	2	EA	$4,000.00	$8,000.00	$5,200.00	$10,400.00	$6,000.00	$12,000.00
69	Remove Existing 2" Valve & Place Repair Clamp, Complete in place	2	EA	$3,500.00	$7,000.00	$1,500.00	$3,000.00	$2,500.00	$5,000.00
70	1-Inch Service w/ Single 5/8" Meter Set (Short Side of Street)	7	EA	$4,500.00	$31,500.00	$2,500.00	$17,500.00	$1,500.00	$10,500.00
71	1-Inch Service w/ Single 5/8" Meter Set (Long Side of Street)	3	EA	$5,500.00	$16,500.00	$3,500.00	$10,500.00	$3,000.00	$9,000.00
72	1-Inch Service w/ Double 5/8" Meter Set (Short Side of Street)	3	EA	$6,000.00	$18,000.00	$3,000.00	$9,000.00	$1,850.00	$5,550.00
72	Air Release Assembly, Complete in place	2	EA	$3,250.00	$6,500.00	$2,650.00	$5,300.00	$3,000.00	$6,000.00

73	Driveway Repair, Complete in place	1	LS	$0.00	$0.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
74	Asphalt Repair, Complete in place	1	LS	$5,000.00	$5,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00
75	Seed & Straw Trench Repair	1	LS	$3,000.00	$3,000.00	$4,000.00	$4,000.00	$10,000.00	$10,000.00
76	Traffic Control	1	LS	$5,000.00	$5,000.00	$7,000.00	$7,000.00	$10,000.00	$10,000.00
77	Trench Safety	1	LS	$500.00	$500.00	$2,000.00	$2,000.00	$3,000.00	$3,000.00
78	Erosion Control	1	LS	$500.00	$500.00	$4,500.00	$4,500.00	$3,000.00	$3,000.00
	Total Lower See Street (Location 5)				**$458,150.00**		**$277,080.00**		**$422,590.00**
	Tulsa Drive (Location 6)								
79	Mobilization (Shall not exceed 10% of Subtotal)	1	LS	$30,000.00	$30,000.00	$25,000.00	$25,000.00	$28,000.00	$28,000.00
80	2" Water Main, HDPE Installed complete in place	1490	LF	$150.00	$223,500.00	$100.00	$149,000.00	$140.00	$208,600.00
81	2" Tapping Sleeve w/ Valve, Complete in place	1	EA	$4,000.00	$4,000.00	$2,500.00	$2,500.00	$5,200.00	$5,200.00
82	Remove Existing 2" Valve & Place Repair Clamp, Complete in place	1	EA	$3,500.00	$3,500.00	$1,800.00	$1,800.00	$2,500.00	$2,500.00
83	1-Inch Service w/ Single 5/8" Meter Set (Short Side of Street)	9	EA	$4,500.00	$40,500.00	$2,500.00	$22,500.00	$1,500.00	$13,500.00
84	1-Inch Service w/ Single 5/8" Meter Set (Long Side of Street)	8	EA	$5,500.00	$44,000.00	$5,000.00	$40,000.00	$3,000.00	$24,000.00
85	Air Release Assembly, Complete in place	1	EA	$3,250.00	$3,250.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
86	2" Blow-Off Hydrant, Complete in place	1	EA	$5,000.00	$5,000.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
87	Driveway Repair, Complete in place	1	LS	$0.00	$0.00	$15,000.00	$15,000.00	$10,000.00	$10,000.00
88	Asphalt Repair, Complete in place	1	LS	$4,000.00	$4,000.00	$15,000.00	$15,000.00	$10,000.00	$10,000.00
89	Seed & Straw Trench Repair	1	LS	$4,250.00	$4,250.00	$5,000.00	$5,000.00	$8,000.00	$8,000.00
90	Traffic Control	1	LS	$5,000.00	$5,000.00	$12,000.00	$12,000.00	$10,000.00	$10,000.00
91	Trench Safety	1	LS	$500.00	$500.00	$6,000.00	$6,000.00	$3,000.00	$3,000.00
92	Erosion Control	1	LS	$500.00	$500.00	$10,000.00	$10,000.00	$3,000.00	$3,000.00
	Total Tulsa Drive (Location 6)				**$368,000.00**		**$309,300.00**		**$331,300.00**
	Olrich near 13th PL (Location 7)								
93	ACHM Pavement Permanent Repair	240	SY	$150.00	$36,000.00	$83.00	$19,920.00	$160.00	$38,400.00
94	Mobilization (Shall not exceed 10% of Subtotal)	1	LS	$10,000.00	$10,000.00	$7,000.00	$7,000.00	$25,000.00	$25,000.00
95	Trench Safety	1	LS	$500.00	$500.00	$5,000.00	$5,000.00	$4,000.00	$4,000.00
96	Spot Dig and Verify Existing Utility Locations	1	LS	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$1,200.00	$1,200.00
97	12" Water Main, DIP PC 350 Installed complete in place	260	LF	$175.00	$45,500.00	$170.00	$44,200.00	$600.00	$156,000.00
98	12"X12" Tapping Sleeve and Valve	2	EA	$10,000.00	$20,000.00	$15,000.00	$30,000.00	$2,800.00	$5,600.00
99	Mechanical Joint Compact Fittings - Naked	700	LB	$35.00	$24,500.00	$14.00	$9,800.00	$40.00	$28,000.00
100	Cut and Cap Existing 12" Water Line	2	EA	$6,000.00	$12,000.00	$4,500.00	$9,000.00	$2,600.00	$5,200.00
101	1-Inch Service w/ Single 5/8" Meter Set (Short Side of Street)	2	EA	$4,500.00	$9,000.00	$2,500.00	$5,000.00	$1,200.00	$2,400.00
102	Curb Cut and Removal	15	LF	$100.00	$1,500.00	$40.00	$600.00	$300.00	$4,500.00
103	Concrete Curb and Gutter	15	LF	$150.00	$2,250.00	$50.00	$750.00	$400.00	$6,000.00
104	Trench Undercut and Backfill	15	CY	$400.00	$6,000.00	$70.00	$1,050.00	$200.00	$3,000.00
105	Rock Excavation for Utilities	5	CY	$900.00	$4,500.00	$250.00	$1,250.00	$250.00	$1,250.00
	Total Olrich near 13th PL (Location 7)				**$176,750.00**		**$138,570.00**		**$280,550.00**
	8th & Oak ST(Location 8)								
106	Mobilization (Shall not exceed 10% of Subtotal)	1	LS	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$16,000.00	$16,000.00
107	8" Water Main, DIP PC 350 Installed complete in place PIPE PROVIDED BY RWU	525	LF	$85.00	$44,625.00	$95.00	$49,875.00	$180.00	$94,500.00
108	Mechanical Joint Compact Fittings - Naked	366	LB	$35.00	$12,810.00	$14.00	$5,124.00	$40.00	$14,640.00

109	Fire Hydrant Assembly, Complete in place	1	EA	$10,000.00	$10,000.00	$7,265.00	$7,265.00	$8,800.00	$8,800.00
110	1-Inch Service w/ Single 5/8" Meter Set (Short Side of Street)	3	EA	$4,500.00	$13,500.00	$2,500.00	$7,500.00	$1,200.00	$3,600.00
111	Asphalt Repair, Complete in place	260	SY	$150.00	$39,000.00	$95.00	$24,700.00	$160.00	$41,600.00
112	8" MJ Gate Valve w/ Valve Box and Plug, Complete in place	1	EA	$4,200.00	$4,200.00	$3,700.00	$3,700.00	$3,000.00	$3,000.00
113	Abandon Existing 2" Water Main	1	LS	$500.00	$500.00	$3,200.00	$3,200.00	$1,200.00	$1,200.00
114	Trench Safety	1	LS	$500.00	$500.00	$6,000.00	$6,000.00	$3,000.00	$3,000.00
115	Erosion Control	1	LS	$500.00	$500.00	$8,000.00	$8,000.00	$3,000.00	$3,000.00
	Total 8th & Oak ST(Location 8)				**$135,635.00**		**$125,364.00**		**$189,340.00**
116	Owner Allowance	1	LS	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00
	Complete Total:				**$2,340,616.00**		**$1,876,995.60**		**$2,514,853.00**

2023 MISCELLANEOUS WATER PROJECTS	
Engineer's Estimate	$2,340,616.00
BoylesConstruction	$1,876,995.60
Goins	$2,514,853.00

Bids include $150,000.00 owner allowance

Staff recommends the acceptance of the low bidder Boyles Construction for the bid amount of $1,876,995.60.

RESOLUTION NO. 23-06___

A RESOLUTION AUTHORIZING RENEWAL OF A CONTRACT FOR NETWORKING AND SYSTEMS SECURITY and RELATED INFORMATION TECHNOLOGY SERVICES FOR 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 RWU is party to that certain "Contract for Networking and Systems Security and Related Information Technology Services for the Rogers Water Utilities" with Computer Systems and Services, Inc. operating under the registered fictitious name of Compsys Inc. with an effective date of June 1, 2021, said contract being subsequently renewed for a second one-year period beginning June 1, 2022 ("the Contract"); and

WHEREAS the parties mutually desire to renew the Contract for an additional one-year period beginning on June 1, 2023 and ending on June 1, 2024 ("renewal term"); and

WHEREAS pursuant to Ark Code Ann. § 14-58-104, the Commission may authorize renewal or extension of the term of an existing contract without soliciting bids.

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

Section 1. The Rogers Waterworks and Sewer Commission ("the Commission") hereby authorizes, but does not direct, the Rogers Water Utilities ("RWU") to execute a renewal of the above-referenced Contract and authorizes the expenditure of an amount not to exceed Seventy-Eight Thousand Dollars ($78,000.00) (or such other amount to be subsequently budgeted and approved by the Commission) for the renewal term. The Superintendent of RWU or his designated representative, is authorized to execute a renewal and other contract documents necessary to renew the Contract as contemplated herein, consistent with the authority given under this Resolution, the final form and content of any renewal or other contract document to be approved by the Superintendent of RWU, his approval being evidenced by his signature thereon, or by the signature of his designated representative.

<u>Section 2.</u> In the event satisfactory prices and other necessary terms and conditions for the contemplated renewal cannot be reached, then RWU may publish a Request for Qualifications (RFQ) to obtain the needed professional services from other qualified firms.

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

<u>Section 4</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 ____ day of _______ 2023.

____
Peter Farmer, Chairman

ATTEST:

____
Brent Dobler, Acting Secretary

CONTRACT FOR NETWORKING AND SYSTEMS SECURITY and RELATED INFORMATION TECHNOLOGY SERVICES FOR THE ROGERS WATER UTILITIES SECOND RENEWAL OF CONTRACT

This Contract For Networking and Systems Security and Related Information Technology Services for the Rogers Water Utilities, Second Renewal of Contract ("this Second Renewal of Contract") is entered into by the Rogers Water Utilities of the City of Rogers, Arkansas, the municipal water and sewer utility of the City of Rogers, Arkansas ("RWU"), operating under the supervision and management of the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas ("the Commission") and Computer Systems and Services, Inc. an Arkansas Business Corporation, operating under the registered fictitious name of Compsys Inc., whose corporate address is 10603 Maumelle Blvd, North Little Rock, AR 72113 ("Contractor").

Recitals

WHEREAS RWU and Contractor entered into that certain "Contract for Networking and Systems Security and Related Information Technology Services for the Rogers Water Utilities" with an effective date of June 1, 2021, said contract being subsequently renewed for a second one-year period beginning June 1, 2022 ("the Contract"); and

WHEREAS the parties mutually desire to renew the Contract for an additional one-year period.

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

1. The Contract is hereby renewed for an additional one-year period beginning June 1, 2023 and ending on June 1, 2024.

2. The following paragraph is added to the Contract and made a part thereof.

   Contractor shall comply with all laws, rules, and regulations applicable to information technology providers to public entities. Without limiting the generality of the forgoing, in accordance with Ark. Code Ann. §10-4-424, in connection with any audit by Arkansas Legislative audit, Contractor shall cooperate and provide requested information at no cost to Arkansas Legislative Audit. Arkansas Legislative Audit shall have access and authority to audit computer applications supplied by Contractor. Contractor further agrees to comply with Ark Code Ann. § 19-11-107.

3. All other terms and conditions of the Contract remain the same.

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

ROGERS WATER UTILITIES OF THE CITY OF ROGERS, ARKANSAS

By: ________________________ ________________

Brent Dobler, Superintendent date

COMPUTER SYSTEMS AND SERVICES INC. operating under the registered fictitious name of COMPSYS INC. ("Contractor")

By: ________________________ ________________

date

compsys computer systems & services

10603 Maumelle Blvd, North Little Rock, AR 72113
Tim@compsys.com

Quote #:
2023316881

3/16/2023	Date
4/15/2023	Expires

Contact

Jerry Roegner
Rogers Water Utilities
601 S. 2nd Street
Rogers, AR 72756
479.936.5428

Sales Rep

Tim Trulove
501.758.6818 Ext 101
Email: tim@compsys.com

QTY	CW PART #	DESCRIPTION	UNIT PRICE	Tax %	TOTAL
13		**Server Monitoring / Unlimited Remote Support** This plan provides the following benefits; ✓ Meets Compliance Requirements ✓ Centralized Network Management ✓ 24/7 Network and Server Monitoring ✓ Network Asset Discovery ✓ Inventory Reporting ✓ Microsoft Update management ✓ Third Party Software updates and management ✓ Security Software updates and Management ✓ Managed Anti-Virus & Anti-Malware Software ✓ **Unlimited Remote Support**	$195.00		$2,535.00

Remarks

UNIT PRICE	$195.00
MISC.	$0.00
SUBTOTAL	$2,535.00
SHIPPING/HANDLING	$0.00
TOTAL	$ 2,535.00

Signature: ________________________________ **Date:** _________________

compsys computer systems & services

10603 Maumelle Blvd, North Little Rock, AR 72113
Tim@compsys.com

Quote #: 2023316506

3/16/2023
Date

4/15/2023
Expires

Contact

Jerry Roegner
Rogers Water Utilities
601 S. 2nd Street
Rogers, AR 72756
479.936.5428

Sales Rep

Tim Trulove
501.758.6818 Ext 101
Email: tim@compsys.com

QTY	CW PART #	DESCRIPTION	UNIT PRICE	Tax %	TOTAL
96		**Workstation Monitoring / Unlimited Remote Support** This plan provides the following benefits; ✓ Meets Compliance Requirements ✓ Centralized Network Management ✓ 24/7 Network and Workstation Monitoring ✓ Network Asset Discovery ✓ Inventory Reporting ✓ Microsoft Update management ✓ Third Party Software updates and management ✓ Security Software updates and Management ✓ Managed Anti-Virus & Anti-Malware Software ✓ **Unlimited Remote Support** **Laptops = 32** **Workstation = 64**	$39.95		$3,835.20

Remarks

UNIT PRICE	$39.95
MISC.	$0.00
SUBTOTAL	$3,835.20
SHIPPING/HANDLING	$0.00
TOTAL	**$ 3,835.20**

Signature: ______________________________ **Date:** ________________

AMENDMENT NO. 3

To The

AGREEMENT FOR PROFESSIONAL SERVICES

Between

ROGERS WATER UTILITIES

And

HAWKINS-WEIR ENGINEERS, INC.

In accordance with the **AGREEMENT** for **PROFESSIONAL SERVICES** dated September 2, 2020, (hereinafter called **AGREEMENT**) between the Rogers Water Utilities (hereinafter called **OWNER**) and Hawkins-Weir Engineers, Inc. (hereinafter called **ENGINEER**) in connection with the **Rogers Pollution Control Facility (PCF) Solids Handling Improvements, Phase II (HWEI Project Number 2020043)** (hereinafter called **PROJECT**), OWNER hereby authorizes ENGINEER to proceed with the following additional services:

SECTION 1 – SCOPE

Rogers Water Utilities has directed the Engineer to amend services included in the AGREEMENT on the PROJECT. These amended services include coordination with the CMAR to develop Equipment Request for Proposals (RFPs) to both Dryer manufacturers, and subsequently review these RFPs with the Owner, the Owner's Attorney, and the Natural Resources Division. Effort will also include the development of architectural renderings for both Dryer alternatives. Detailed services are included in the attached Exhibit A, Amendment No. 3 Scope of Services.

OWNER shall pay ENGINEER for services rendered an amount equal to the cumulative hours charged to the Project for each class of ENGINEER's employees multiplied by ENGINEER's Hourly Rates as shown on the attached Exhibit B, Engineer's Hourly Rates, plus approved reimbursable expenses and ENGINEER's Consultant charges, if any. ENGINEER's charges for this Amendment shall be as provided as shown on the attached Exhibit C, Amendment No. 3 Fee Proposal.

SECTION 2 – PERIOD OF SERVICE
The scope of Services as defined in Section 1 will be completed within 4**-months** of the effective date of this Amendment No. 3. Engineer will proceed with providing the services set forth herein immediately upon receiving the Notice to Proceed for this Amendment.

SECTION 3 – COMPENSATION

OWNER shall compensate ENGINEER for providing the additional services set forth herein in accordance with the terms of the AGREEMENT. Total compensation shall be increased with this Amendment by **One Hundred Nine Thousand Five Hundred and 00/100 ($109,500.00)**. The total compensation from the original AGREEMENT plus Amendment No. 3 described herein shall not exceed **Six Hundred Fifty-Two Thousand and 00/100 ($652,000.00)** without written approval of OWNER.

IN WITNESS WHEREOF, the parties to these presents have executed this contract in three (3) counter parts, each of which shall be deemed an original, in the year and day first above mentioned.

ENGINEER:	OWNER:
HAWKINS-WEIR ENGINEERS, INC.	ROGERS WATER UTILITIES
By: Brett D. Peters Brett D. Peters, P.E., President	By: ______________________ Brent Dobler, Superintendent
Date Signed: 03/10/2023	Date Signed: ______________________

END OF AUTHORIZATION

Exhibit A
Amendment No. 3 Scope of Services
Solids Handling Improvements Phase II
Rogers Water Utilities
HWEI Project No. 2020043
March 10, 2023

PROJECT DESCRIPTION

Hawkins-Weir Engineers, Inc. (Consultant) and its Subconsultant (Black & Veatch, Inc.) will coordinate with the CMAR to develop Equipment Request for Proposals (RFPs) to both Dryer manufacturers, and subsequently review these RFPs with the Owner, the Owner's Attorney, and the Natural Resources Division. Effort will also include the development of architectural renderings for both Dryer alternatives.

SCHEDULE

These services will be completed within four (4) months of execution of this Amendment.

SCOPE OF WORK

The Scope of Services includes the following task series:

Task – 7 Equipment Request for Proposals

Task 7.1 – Develop two (2) Equipment Request for Proposal Packages – One (1) each for the Huber Belt Dryer and the Komline-Wyssmont Turbo-Dryer

a. Development of a common set of Contract Documents and Standard Specifications based on EJCDC standard forms
b. Develop Manufacturer specific Technical Specifications
c. Coordinate the review of the RFPs with the Owner, the Owner's Attorney, the CMAR, and the Natural Resources Division

Task 7.2 – Review Equipment Proposal Packages

a. Participate in a Workshop with the Owner to review the Equipment Proposal Packages, and prepare a Meeting Summary
b. Identify any deficiencies in the Proposals and coordinate with the Equipment Manufacturers to address those issues

Task 7.3 – Prepare Architectural Renderings for both Dryer alternatives

Exhibit B

Standard Billing Rate Structure
For Hourly Fee Based Contracts
Hawkins-Weir Engineers, Inc.
Effective August 14, 2022 through August 12, 2023[(1)]

Engineer		
Engineer VII	$ 220	Per Hour
Engineer VI	$ 200	Per Hour
Engineer V	$ 175	Per Hour
Engineer IV	$ 150	Per Hour
Engineer III	$ 130	Per Hour
Engineer II	$ 115	Per Hour
Engineer I	$ 100	Per Hour
Engineering Technician		
Designer I	$ 110	Per Hour
Technician IV	$ 95	Per Hour
Technician III	$ 85	Per Hour
Technician II	$ 75	Per Hour
Technician I	$ 65	Per Hour
Field Technician - Field Inspector		
Resident Project Representative (RPR)	$ 120	Per Hour
Construction Manager	$ 100	Per Hour
Inspector II	$ 85	Per Hour
Inspector I	$ 75	Per Hour
Field Surveying		
GPS Survey	$ 175	Per Hour
Surveyor	$ 125	Per Hour
Administrative		
Business Manager	$ 85	Per Hour
Expert Witness		
Preparation	At Engineer's Hourly Rate	
Testimony, less than 1/2 day	$ 2,000	
Testimony, per Day	$ 4,000	

Expenses **Reimbursable Expenses and upcharges are determined by the Client Agreement/Contract**

Subconsultants/Outside Services

Express Delivery, Field Supplies, Testing, Review/Filing Fees and Advertising

Travel:	Hotel and meals	Actual Cost	
	Vehicle[(2)]	$0.625 per mile effective 7/1/22	
Reproduction:	Outside printing service	Actual Cost	
	In-house printing		
	Letter Copy - B&W	$ 0.12	Per Copy
	Letter Copy - Color	$ 0.75	Per Copy
	22 x 34 Size Copy - B&W	$ 3.00	Per Copy
	22 x 34 Size Copy - Color	$ 12.00	Per Copy
	22 x 34 Size Copy - Color Photo	$ 25.00	Per Copy
	11 x 17 Size Copy - B&W	$ 1.50	Per Copy
	11 x 17 Size Copy - Color	$ 5.00	Per Copy
	CD Copy	$ 5.00	Per Copy
	Binding	$ 1.00	Each

(1) Billing Rates are reviewed and adjusted annually in August. Regardless, any adjustment in Billing Rates will not impact previously negotiated Not To Exceed (NTE) fee amounts without a formal Contract Amendment.

(2) To be adjusted periodically to current IRS mileage rate.

All Billings are due upon receipt unless prior arrangements for payment have been made.

Exhibit C
Amendment No. 3 Scope of Services and Fee Proposal
Solids Handling Improvements Phase II
Rogers Water Utilities
HWEI Project No. 2020043
March 10, 2023

Task 7 - Equipment Request for Proposals

Solids Handling Improvements Phase II - Amendment No. 3

Task Billing Rate (Effective thru 08/12/2023)	Engr VII $220	Engr V $175	Dsgnr I $110	Tech III $85	Survey Crew $175	Tech I $65	Total Hours	Total Cost
7.1 Develop two (2) Equipment Request for Proposal Packages - One (1) each for the Huber Belt Dryer and the Komline-Wyssmont Turbo Dryer								
a. Development of a common set of Contract Documents and Standard Specifications based on EJCDC standard forms	16	40				40	96	$13,120
b. Develop Manufacturer specific Technical Specifications	8	24				16	48	$7,000
c. Coordinate the review of the RFPs with the Owner, the Owner's Attorney, the CMAR, and the Natural Resources Division	16	16				8	40	$6,840
7.2 Review Equipment Proposal Packages								
a. Participate in Workshop with the Owner to review the Equipment Proposal Packages, and prepare a Meeting Summary	16	16				8	40	$6,840
b. Identify any deficiencies in the Proposals and coordinate with the Equipment Manufacturers to address those issues	16	16				8	40	$6,840
7.3 Prepare Architectural Renderings for both Dryer alternatives	8	8		80			96	$9,960
Total Hours	80	120	0	80	0	80	360	
Total Cost Task 3 - Equipment Request for Proposals	$17,600	$21,000	$0	$6,800	$0	$5,200		$50,600

Reimbursable Expenses

Solids Handling Improvements Phase II - Amendment No. 3

Item	Description	Total
1. Reproduction & Printing		$1,000
2. Outside Services	Black & Veatch, Inc.	$57,900
Total Estimated Reimbursable Expenses		$58,900

ENGINEERING SERVICES SUMMARY

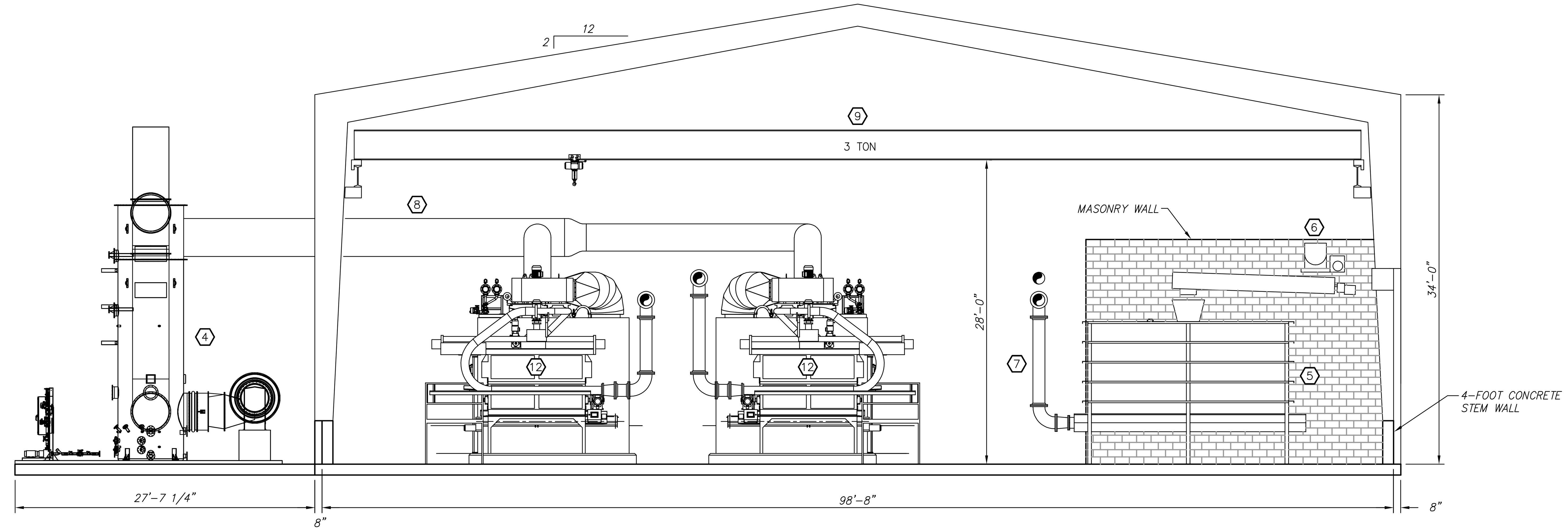
Solids Handling Improvements Phase II - Amendment No. 3

Task 7 - Equipment Request for Proposals	$50,600
Reimbursable Expenses	$58,900
Total Engineering Fee - Not to Exceed	$109,500

Owner: RWU

Project: Dryer Facility - Procurement Specs Amendment

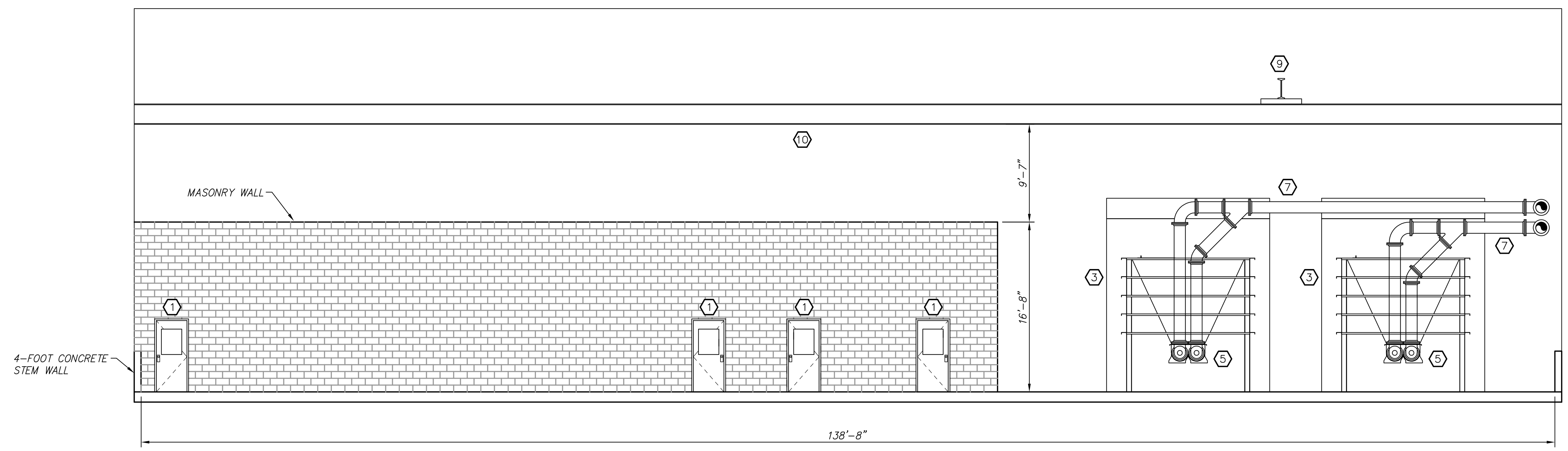
PHASE/Task		1	2	11	12	21	22			EXPENSES			
		Project Manager/Director	Project Admin	Design Engineer	Engineering Manager	Process QAQC	Process Engineer	SUBTOTAL, Hours	SUBTOTAL, Billings $	Hourly Expense By Rate	Travel/Per Diem Expenses	SUBTOTAL, EXPENSES	TOTAL Billings
(Billing Rate, $$,Hr.)		$352.00	$100.00	$135.00	$220.00	$333.00	$300.00			$ 8.75			
WORK BREAKDOWN STRUCTURE	**TASK**												
Work Breakdown Structure below is an example and can be removed		-	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -
Prepare Procurment Specs	0000	-	-	-	-	-	-	-	$ -	$ -	$ -	$ -	$ -
Draft Specs	0010	30	4	40	40	4	16	134	$ 31,292	$ 1,173	$ -	$ 1,173	$ 32,465
Client Review/Meetings/Proposal Review	0020	20	-	2	16	8	-	46	$ 13,494	$ 403	$ 1,500	$ 1,903	$ 15,397
Final Spec	0030	12	-	16	8	1	4	41	$ 9,677	$ 359	$ -	$ 359	$ 10,036
Total, Hours		**62**	**4**	**58**	**64**	**13**	**20**	**221**					
Total, Billings									**$ 54,463**	**$ 1,935**	**$ 1,500**	**$ 3,435**	**$ 57,898**



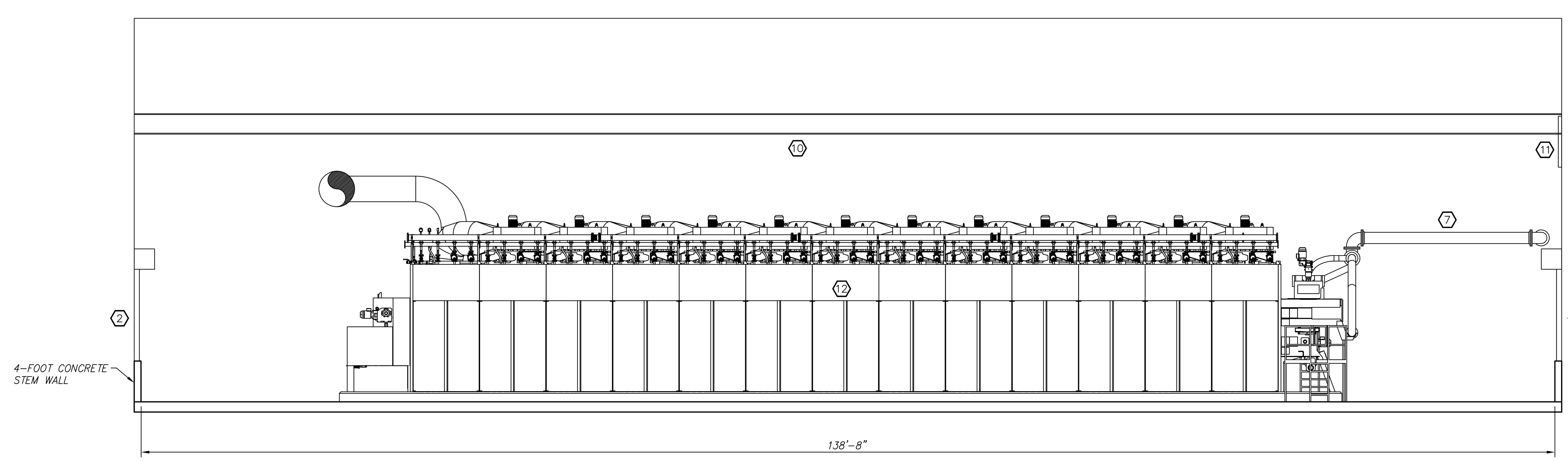
SECTION 1
1/8"=1'-0"
SH.2

KEYED NOTES:

1. 3'-0" x 7'-0" ALUMINUM PERSONNEL DOOR WITH WINDOW
2. 16'-0" W x 14'-0" H ALUMINUM OVERHEAD COILING DOOR WITH ELECTRIC OPERATOR
3. 16'-0" W x 16'-0" H ALUMINUM OVERHEAD COILING DOOR WITH ELECTRIC OPERATOR
4. ODOR CONTROL SCRUBBER (SUPPLIED AS PART OF THE DRYER EQUIPMENT PACKAGE)
5. DEWATERED CAKE HOPPER (SUPPLIED AS PART OF THE DRYER EQUIPMENT PACKAGE)
6. DEWATERED CAKE CONVEYOR
7. 12" STAINLESS STEEL CAKE PIPING
8. STAINLESS STEEL ODOR CONTROL DUCTWORK
9. 3 TON CAPACITY TOP RUNNING TRAVELING OVERHEAD CRANE WITH MOTORIZED TRUCKS, A MOTORIZED TROLLEY, AND MOTORIZED HOIST
10. BEAM SUPPORTED OVERHEAD CRANE TRACK SUPPORTED BY THE BUILDING COLUMNS
11. AIR INTAKE LOUVERS
12. HUBER BELT DRYER



SECTION 2
1/8"=1'-0"
SH.2



SECTION 3
1/8"=1'-0"
SH.2

1"
ONE INCH AT FULL SIZE IF NOT ONE INCH SCALE ACCORDINGLY

DATE	REVISION

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HAWKINS WEIR ENGINEERS, INC.
BLACK & VEATCH

ROGERS, ARKANSAS
ROGERS POLLUTION CONTROL FACILITY (PCF)
SOLIDS HANDLING IMPROVEMENTS, PHASE II

DRYER BUILDING SECTIONS

ROGERS WATER UTILITIES

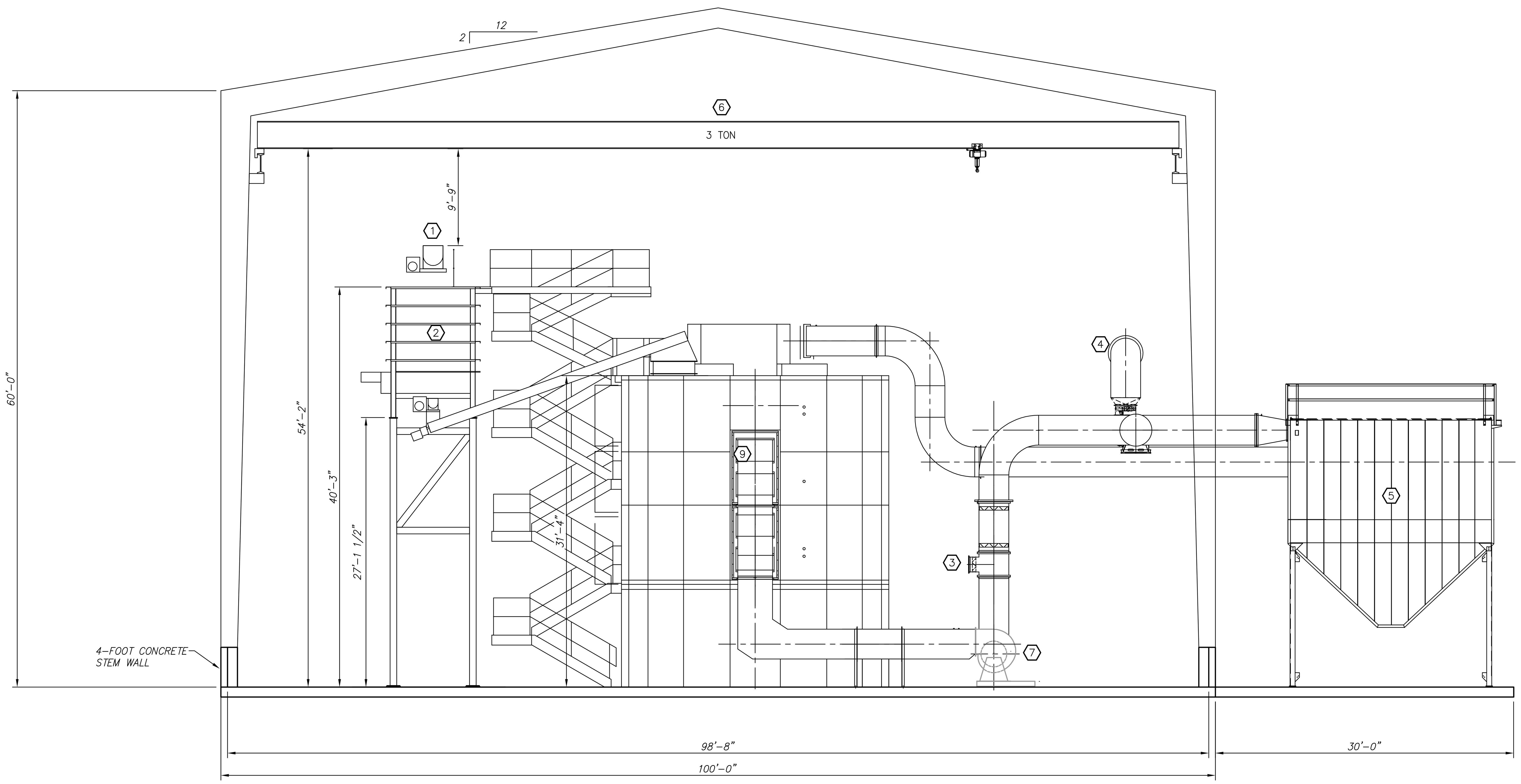
DATE: APRIL 2022
SCALE: AS SHOWN
DESIGNED BY: JSD
DRAWN BY: MAW
HWEI NO.: 2020043
FILENAME: 11 M-02

SHEET NO.
11 OF 18

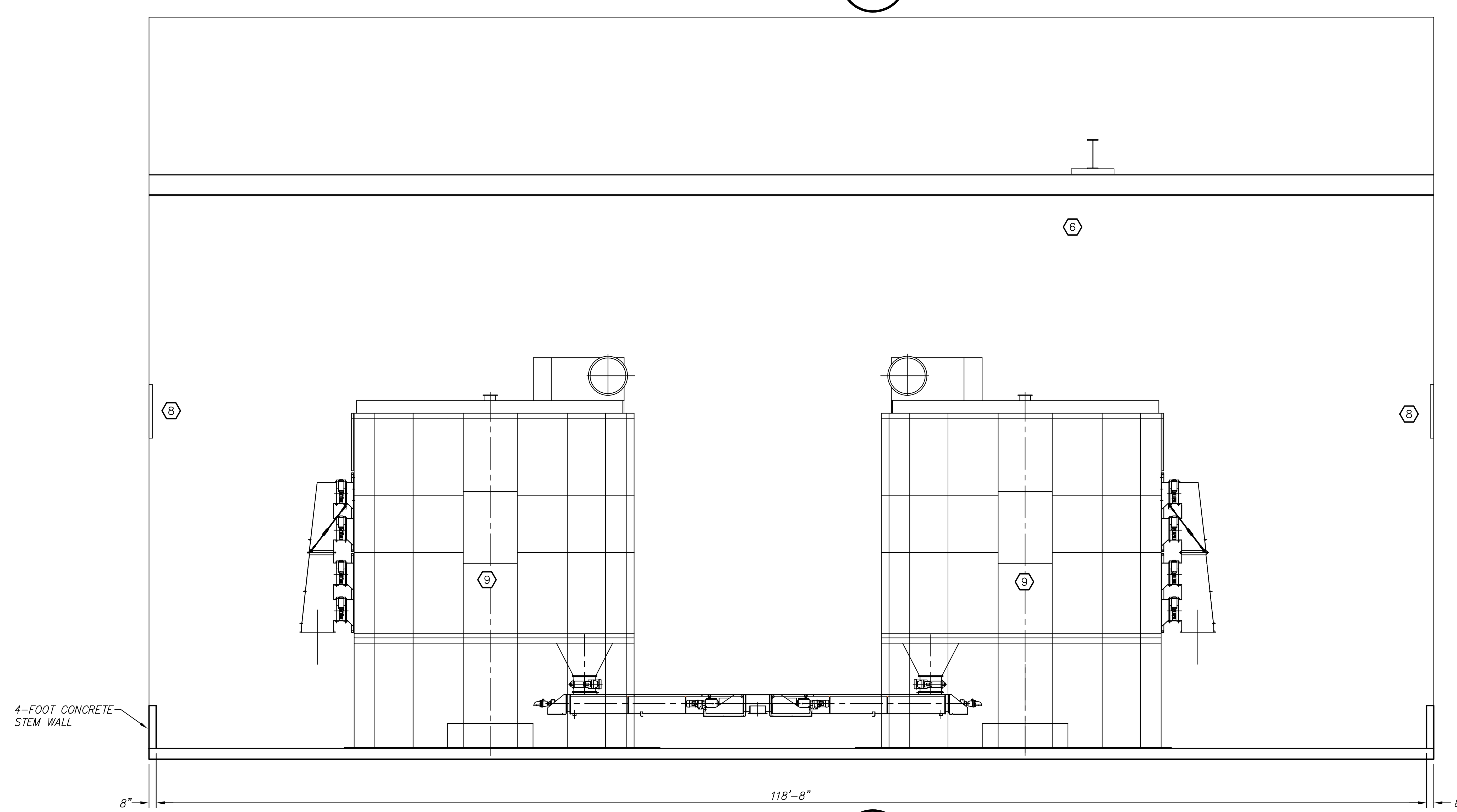
15% PLANS – OPTION 1 (HUBER DRYER)

NOT FOR CONSTRUCTION

Z:\20\2020043 ROGERS SOLIDS HANDLING IMPROVEMENTS, PH 2\DRAWINGS\CONSTRUCTION DRAWINGS\15% PLANS\HUBER OPTION\11 M-02.DWG, 4/7/2022 2:48 PM, MATT WEIR, LAYOUT1



SECTION 2
1/8"=1'-0" SH.10



SECTION 3
1/8"=1'-0" SH.10

KEYED NOTES:

1. DEWATERED CAKE CONVEYOR
2. TYPE 304 STAINLESS STEEL DEWATERED LIVE BOTTOM CAKE HOPPER WITH SCREW CONVEYORS TO THE DRYER INLET. HOPPER SHALL HAVE A CAPACITY OF 10 CY.
3. FRESH AIR INTAKE
4. STAINLESS STEEL ODOR CONTROL DUCTWORK
5. DUST COLLECTOR
6. 3 TON CAPACITY TOP RUNNING TRAVELING OVERHEAD BRIDGE CRANE WITH MOTORIZED TRUCKS, A MOTORIZED TROLLEY, AND A MOTORIZED HOIST
7. RECIRCULATION FAN
8. AIR INTAKE LOUVERS.
9. WYSE TURBO DRYER

ALTERNATE 15% PLANS – OPTION 2 (WYSE)

NOT FOR CONSTRUCTION

1"
ONE INCH AT FULL SIZE IF NOT ONE INCH SCALE ACCORDINGLY

DATE	REVISION

HAWKINS WEIR ENGINEERS, INC.
BLACK & VEATCH

ROGERS, ARKANSAS
ROGERS POLLUTION CONTROL FACILITY (PCF)
SOLIDS HANDLING IMPROVEMENTS, PHASE II

DRYER BUILDING SECTIONS

ROGERS WATER UTILITIES

DATE: OCTOBER 2022
SCALE: AS SHOWN
DESIGNED BY: JSD
DRAWN BY: MAW
HWEI NO.: 2020043
FILENAME: 12-M-02

SHEET NO.
12 OF 19

Z:\20\2020043 ROGERS SOLIDS HANDLING IMPROVEMENTS, PH 2\DRAWINGS\CONSTRUCTION DRAWINGS\15% PLANS\WYSE OPTION\ALTERNATE BUILDING OPTION\12-M-02.DWG, 10/6/2022 4:36 PM, MATT WEIR, LAYOUT1

RESOLUTION NO. 23-07

A RESOLUTION AUTHORIZING THE DECOMMISSIONING OF THE PERSIMMON STREET ELEVATED STORAGE TANK; AND FOR OTHER PURPOSES.

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

WHEREAS the Elevated Storage Tank located at the corner of Persimmon Street and Eighth Street in the City of Rogers, Arkansas ("EST") is no longer used for the storage of water and RWU has no plans to use the EST for the storage of water in the future; and

WHEREAS RWU requests that the EST be formally decommissioned and slated for disassembly and removal in order to avoid the expense of maintaining and insuring the EST; and

WHEREAS certain cellular telephone equipment occupies leased space on the EST and adjacent grounds and any leases will need to be terminated in connection with decommissioning of the tower.

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

Section 1. The Commission hereby formally and effectively determines and takes official action as stated herein to decommission and discontinue use of the Elevated Storage Tank located at the corner of Persimmon Street and Eighth Street in the City of Rogers ("EST").

Section 2. The management of the Rogers Water Utilities is authorized to begin preparation for decommissioning the EST, including, without limitation, budgeting for disassembly and removal of the EST and obtaining necessary professional services in connection therewith.

<u>Section 3</u>. The management of the Rogers Water Utilities may give notices of termination, and terminate, in accordance with the provisions of the applicable lease agreement or other governing document, any leases for placing of cellular telephone equipment on the EST or the grounds of the EST, including, without limitation, a certain "Water Tank/Ground Lease Agreement" dated March 22, 1999 with Southwestern Bell Wireless, Inc. as lessee and currently held and controlled, as successors in interest, by entities owned and controlled by AT and T ("AT and T lease").

<u>Section 4.</u> The management of the Rogers Water Utilities may take other necessary actions to prepare for decommissioning of the EST consistent with the authority given under this Resolution, including, without limitation, making any required notices and applications, to any regulatory agencies or other governmental authorities with jurisdiction, including obtaining any necessary approval of the Rogers City Council.

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

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

PASSED AND APPROVED this 20th day of March 2023.

____
Peter Farmer, Chairman

ATTEST:

____
Brent Dobler, Acting Secretary