ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA

APRIL 17, 2023

4:00 PM

AGENDA

CALL TO ORDER:

ACTION ON MINUTES:

REPORTS:

1. Financial Reports - B. Dobler
2. Engineering Reports - B. Sartain
3. Rogers Pollution Control Facility Reports - T. Beaver

OLD BUSINESS:

NEW BUSINESS:

1. Water Usage Dispute   Campbell Rd
2. Resolution 23-08 Authorizing Disposition of Certain Obsolete Information Technology Equipment - J. Roegner
3. Motion to Approve Insurance Provider - B. Dobler
4. RWU Red Flag Policy - B. Dobler
5. Motion to Approve Low Bidder for Pinnacle Sewer Capacity Improvements - B. Sartain

ADJOURN:

Rogers Waterworks and Sewer Commission
March 20, 2023
Minutes

The Rogers Waterworks and Sewer Commission held its regularly scheduled meeting at 4:00 PM Monday, March 20, 2023, in the Rogers Water Utilities 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 Jerry Roegner, Jennifer Lattin, Johnny Lunsford, David Staib, Aaron Short, Debbie Putman and Brent Dobler. Also in attendance was Bob David, Julie Vaught and Brenda Christian from Three Flags Investments, Robert Frazier with the Frazier Law Firm and Jerry Carmichael.

Chairman Farmer called the meeting to order at 4:00PM and asked for a motion to approve the minutes from the February 21, 2023, Water & Sewer Commission Meeting. Commissioner McClure made a motion to approve, seconded by Commissioner Surly. All in favor, motion carried.

Chairman Farmer then recognized Jennifer Lattin to present the Financial Reports. She presented the February numbers. The water department billed revenue and consumption were up year over year with a profit of $214,000. Impact and access fees were down year over year. The sewer department billed revenue was up as well, but the department had a loss of $101,000 for the month. She explained that the loss for the month in the sewer department was a result of reclassifying $460,000 from "capital in progress" to "expense" in an ongoing project. Maintenance versus rehabilitation. No further reclasses will be required. Sewer department impact and access fees were down year over year. Total restricted and unrestricted funds were $47.2 million for February 2023, an increase of $3.6 million from February 2022. Year to date profit is ahead of budget in both departments. Shutoffs and penalties have now been reinstated with an extra notification in place to give additional awareness to people who may be behind. We have had a slight increase in payment plans as a result and continue to work so that our rate payers can maintain water and sewer services to their residences. Commissioner Greene asked how many months were included in the reclassification, Jennifer replied that the reclassification included monies spent since January 1. There were no other questions.

Chairman Farmer then recognized David Staib for the RPCF reports. Staib stated that the wastewater facility was well within all required state permits for the month. Industrial pre-treatment for the month resulted in one small violation (small surcharge) for one industrial customer. FOG inspection visited 60 facilities and rectified any outstanding issues. Still looking for a new plant maintenance employee. Treated 293.7M gallons in February. This equates to approximately 110M gallons from inflow and infiltration. The plant had over 4" of rain over 10 events that kept the ground saturated. The facility averaged 12.4MGD treated for the month. The plant had one overflow during the month. The filter is operating well since new tracking wheels were installed. Farmer confirmed that we can treat up to 14MGD. Staib confirmed. Staib elaborated that we have 12.5 million gallons of storage in the equalization basins. There were no further questions.

Commissioner Farmer then recognized Johnny Lunsford for the operations reports. Johnny informed the Commission that Garver Engineers has estimated that RWU is saving approximately $120,000 annually by utilizing the acoustic leak sensors. We will continue to install these across the city. A large inflow was found and repaired along a creek that was allowing approximately 500,000 gallons per day of inflow to our sanitary sewer system. The bore permit program has been working well and we have been contacted by several other cities to help them set up their own similar administrative processes.

Commissioner Farmer then recognized Aaron Short to present the bid results for the 2023 Miscellaneous Water Line improvements. Two bids came in, the low bid was $1,876,995.60 from Boyles Construction out of Little Rock. The bid from Boyles was lower than the engineer's estimate of $2,340,616.00. Commissioner Greene made a motion to approve the low bid from Boyles, Commissioner Surly seconded. All in favor, motion carried.

Commissioner Farmer then recognized Jerry Roegner to present Resolution 23-06 Authorizing Renewal of Network and System Security Monitoring Contract with Compsys. The cost per unit remains the same. Commissioner Greene asked why this had to come before the Commission. Frazier responded that it is a requirement of the contract that this be renewed by the Commission for each additional year. Commissioner McClure made a motion, Commissioner Greene approved. All in favor, Resolution 23-06 passed.

Commissioner Farmer then recognized Brent Dobler to present Amendment #3 to the Professional Services Agreement for RPCF Solids Handling Facilty PhII. He explained that the amendment is to prepare the complex purchasing agreements (including ANRC funding language) required for the two roughly $10M pieces of equipment RWU will decide on and purchase in the near future. He then showed renderings of both facilities. Commissioner Greene made a motion to approve, Commissioner McClure seconded. All in favor, motion carried.

Dobler went on to present Resolution 23-07, a Resolution Authorizing the Decommissioning of the Persimmon Street Elevated Storage Tank. Dobler explained that this is required so that we can inform AT&T that they cannot renew their contract. Commissioner Surly made a motion to approve Resolution 23-07, Commissioner McClure seconded. All in favor, Resolution23-07 passed.

With no further business, Chairman Farmer adjourned the meeting at 4:33pm.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwscmin32023

April 12, 2023

To: The Rogers Water and Sewer Commission

From: Matt Savell, Senior Accountant

Re: March 2023 Financial Information

Water Department

- Billed revenue for the month of March 2023 is up 14.70% from March 2022.
- Water consumption is down 5.83% from March 2022.
- The Water Department reported a loss of $61,000 for March 2023. A profit of $184,500 was reported for February 2022.
    - Revenues increased by $102,000. Expenses increased by $348,000 primarily due to an error posting of the APERS Pension $272,000 that typically posts at the end of Fiscal year and an extra pay period approximately $40,000 more in the month of March this year.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $501,100. This compares to year-to-date access and impact fee revenue of $759,400 in FY 22 and $942,000 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 March 2023 is up 7.50% from March 2022.
- Sewer consumption is up 2.26% from March 2022.
- The Sewer Department reported a loss of $115,500 for March 2023. A profit of $417,500 was reported for March 2022.
    - Revenues increased by $9,000. Expenses increased by $542,000 primarily due to an error posting of the APERS Pension $434,000 that typically posts at the end of Fiscal year and an extra pay period approximately $40,000 more in the month of March this year.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $805,800. This compares to year-to-date access and impact fee revenue of $1,416,000 in FY 22 and $1,947,000 in FY 21.
- Year to date profit is less than the prior year and less than budget.

Other Financial Reporting Items

- Total restricted and unrestricted funds are $48.3 million for March 2023. This is an overall increase of $3.8 million from March 2022.
    - Water funds increased by approximately $101,000 and Sewer funds increased by $3,800,000.

- $5.45 million of the $48.3 million total funds are restricted for specific use such as debt service, meter deposits, access and impact fees, and depreciation.

Balance Sheet
Account Summary
As Of 03/31/2023

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	6,281,851.23	7,442,188.70	-1,160,337.47
020 - INVESTMENTS	15,821,953.56	14,543,941.49	1,278,012.07
030 - ACCOUNTS RECEIVABLE	2,128,046.14	1,975,146.63	152,899.51
035 - DUE FROM OTHER FUNDS	13,482,879.58	0.00	13,482,879.58
040 - OTHER CURRENT ASSETS	81,769.02	81,815.05	-46.03
050 - RESTRICTED FUNDS	785,778.78	802,368.19	-16,589.41
060 - INVENTORY	1,046,030.70	470,710.91	575,319.79
080 - PROPERTY PLANT & EQUIPMENT	100,783,862.40	94,334,157.33	6,449,705.07
081 - INTANGIBLE ASSETS	259,655.00	96,355.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	-12,877.35	556,560.06	-569,437.41
Total ** ASSETS & DEFERRED OUTFLOWS:**	**140,658,949.06**	**120,303,243.36**	**20,355,705.70**
Total Assets:	**140,658,949.06**	**120,303,243.36**	**20,355,705.70**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	1,667,562.95	3,046,871.83	1,379,308.88
120 - ACCRUED LIABILITIES	17,806,368.11	18,567,287.83	760,919.72
130 - OTHER LIABILITIES	1,473,834.00	1,463,774.00	-10,060.00
135 - DUE TO OTHER FUNDS	13,828,802.66	0.00	-13,828,802.66
140 - DEFERRED INFLOWS/PENSION LIABILITIES	1,458,202.83	2,016,365.42	558,162.59
Total ** LIABILITIES & DEFERRED INFLOWS **:	**36,234,770.55**	**25,094,299.08**	**-11,140,471.47**
Total Liability:	**36,234,770.55**	**25,094,299.08**	**-11,140,471.47**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	100,645,341.02	92,456,857.75	8,188,483.27
Total ** EQUITY **:	**100,645,341.02**	**92,456,857.75**	**8,188,483.27**
Total Beginning Equity:	**100,645,341.02**	**92,456,857.75**	**8,188,483.27**
Total Revenue	13,944,037.01	12,076,965.64	1,867,071.37
Total Expense	10,165,199.52	9,324,879.11	-840,320.41
Revenues Over/(Under) Expenses	**3,778,837.49**	**2,752,086.53**	**1,026,750.96**
Total Equity and Current Surplus (Deficit):	**104,424,178.51**	**95,208,944.28**	**9,215,234.23**
Total Liabilities, Equity and Current Surplus (Deficit):	**140,658,949.06**	**120,303,243.36**	**20,355,705.70**

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	3,805,956.52	5,184,686.91	-1,378,730.39
020 - INVESTMENTS	21,069,646.72	16,044,834.25	5,024,812.47
030 - ACCOUNTS RECEIVABLE	1,945,742.04	1,661,394.49	284,347.55
035 - DUE FROM OTHER FUNDS	13,828,802.66	0.00	13,828,802.66
040 - OTHER CURRENT ASSETS	111,260.54	110,968.84	291.70
060 - INVENTORY	176,730.10	72,871.13	103,858.97
070 - RESTRICTED FUNDS	524,484.78	498,391.97	26,092.81
080 - PROPERTY PLANT & EQUIPMENT	122,850,655.57	118,771,516.66	4,079,138.91
081 - INTANGIBLE ASSETS	259,655.00	96,355.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	-47,948.42	863,876.37	-911,824.79
Total ** ASSETS & DEFERRED OUTFLOWS:**	**164,524,985.51**	**143,304,895.62**	**21,220,089.89**
Total Assets:	**164,524,985.51**	**143,304,895.62**	**21,220,089.89**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	485,997.26	-853,956.84	-1,339,954.10
120 - ACCRUED LIABILITIES	8,510,541.37	9,773,697.67	1,263,156.30
130 - OTHER LIABILITIES	175,059.30	292,770.00	117,710.70
135 - DUE TO OTHER FUNDS	13,482,879.58	0.00	-13,482,879.58
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,317,752.47	3,221,949.53	904,197.06
Total ** LIABILITIES & DEFERRED INFLOWS **:	**24,972,229.98**	**12,434,460.36**	**-12,537,769.62**
Total Liability:	**24,972,229.98**	**12,434,460.36**	**-12,537,769.62**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	136,259,535.61	127,119,051.86	9,140,483.75
Total ** EQUITY **:	**136,259,535.61**	**127,119,051.86**	**9,140,483.75**
Total Beginning Equity:	**136,259,535.61**	**127,119,051.86**	**9,140,483.75**
Total Revenue	13,669,089.81	12,665,936.44	1,003,153.37
Total Expense	10,375,869.89	8,914,553.04	-1,461,316.85
Revenues Over/(Under) Expenses	**3,293,219.92**	**3,751,383.40**	**-458,163.48**
Total Equity and Current Surplus (Deficit):	**139,552,755.53**	**130,870,435.26**	**8,682,320.27**
Total Liabilities, Equity and Current Surplus (Deficit):	**164,524,985.51**	**143,304,895.62**	**21,220,089.89**

WATER CASH RECEIPTS
MARCH 2023

CASH RECEIPTS	$1,338,245.35
ACCTS RECEIVABLE OTHER	$49,128.71
METER DEPOSITS	$8,566.55
SERVICE CHARGES	$54,516.74
FEES	$92,391.18
MISCELLANEOUS	$35,354.55
UNAPPLIED CREDITS	$49,675.97
TRASH	$503,433.62
DEPRECIATION	$67,828.30
TOTAL	$2,199,140.97

REVENUE BILLED MARCH, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$562,443.08	27,545	100,875,900
RESIDENTIAL IRRIG	$34,492.46	4,737	529,300
COMMERCIAL	$284,823.29	3,263	53,070,089
INDUSTRIAL	$98,433.15	47	28,365,300
HYDRANTS	$1,215.00		
FIRE LINES	$10,780.00	35,592	182,840,589
PENALTY	$50,437.25		
SERVICE CHARGE	$5,889.15		
TOTAL	$1,048,513.38		

REVENUE BILLED MARCH, 2022			
RESIDENTIAL	$494,892.67	26,912	100,759,000
RESIDENTIAL IRRIG	$28,628.35	4,717	261,700
COMMERCIAL	$252,065.50	3,082	55,617,200
INDUSTRIAL	$113,913.87	46	37,520,200
HYDRANTS	$1,195.00		
FIRE LINES	$10,340.00	34,757	194,158,100
PENALTY	$7,198.59		
SERVICE CHARGE	$5,880.00		
TOTAL	$914,113.98		

INCREASE (DECREASE)	$134,399.40	835	-11,317,511
CHANGE FROM 2022	14.70%	2.40%	-5.83%

PURCHASE FROM BEAVER WATER DISTRICT		
MARCH, 2023	$ 353,175.46	241,901,000
MARCH, 2022	$ 360,797.85	255,885,000

CITY OF ROGERS METERED CONSUMPTION	
MARCH, 2023	898,800
MARCH, 2022	776,600

SEWER CASH RECEIPTS
MARCH 2023

CASH RECEIPTS	$1,442,716.69
FEES	$155,044.25
MISCELLANEOUS	$68,035.02
ACCOUNTS RECEIVABLE OTHER	$3,722.30
DEPRECIATION	$69,563.27
	$1,739,081.53

O&M	$1,681,358.51
DEPRECIATION	$57,723.02
	$1,739,081.53

REVENUE BILLED MARCH, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$801,253.01	23,506	84,990,311
COMMERCIAL	$264,887.99	2,082	44,333,189
INDUSTRIAL	$145,106.90	34	27,727,300
PENALTY/SURCHARGES	$21,708.79		
OTHER CHARGES		25,622	157,050,800
TOTAL	$1,232,956.69		

REVENUE BILLED MARCH, 2022			
RESIDENTIAL	$722,063.43	22,576	83,470,200
COMMERCIAL	$229,352.48	1,955	42,270,300
INDUSTRIAL	$176,975.45	33	27,844,600
PENALTY/SURCHARGES	$10,497.03		
OTHER CHARGES	$8,017.08	24,564	153,585,100
TOTAL	$1,146,905.47		

INCREASE (DECREASE)	$86,051.22	1,058	3,465,700
CHANGE FROM 2022	7.50%	4.31%	2.26%

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 03/31/2023

		2021-2022 March Activity	2022-2023 March Activity	March 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	510,168.53	583,004.47	72,835.94	14.28%	6,208,575.84	7,548,794.03	1,340,218.19	21.59%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**510,168.53**	**583,004.47**	**72,835.94**	**14.28%**	**6,208,575.84**	**7,548,794.03**	**1,340,218.19**	**21.59%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
1-4450.00	COMMERCIAL WATER	251,165.50	283,991.88	32,826.38	13.07%	2,977,441.60	3,670,609.10	693,167.50	23.28%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**251,165.50**	**283,991.88**	**32,826.38**	**13.07%**	**2,977,441.60**	**3,670,609.10**	**693,167.50**	**23.28%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
1-4460.00	INDUSTRIAL WATER	114,334.97	98,091.60	-16,243.37	-14.21%	1,112,031.85	1,246,880.35	134,848.50	12.13%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**114,334.97**	**98,091.60**	**-16,243.37**	**-14.21%**	**1,112,031.85**	**1,246,880.35**	**134,848.50**	**12.13%**
RevCategory: 4470 - MISCELLANEOUS SALES									
1-4470.00	HYDRANTS	1,195.00	734.31	-460.69	-38.55%	10,725.00	10,389.31	-335.69	-3.13%
1-4470.01	FIRE LINES	10,340.00	10,780.00	440.00	4.26%	92,140.00	96,030.67	3,890.67	4.22%
1-4470.02	LABOR SALES	2,976.55	8,664.77	5,688.22	191.10%	57,096.95	16,427.57	-40,669.38	-71.23%
1-4470.03	AR DEPT OF HEALTH FEE	11,698.00	11,886.85	188.85	1.61%	104,835.20	106,341.68	1,506.48	1.44%
1-4470.04	LARGE TAP FEES	1,175.00	200.00	-975.00	-82.98%	14,300.00	14,675.00	375.00	2.62%
1-4470.05	MACHINE TIME SALES	2,065.00	3,265.32	1,200.32	58.13%	18,850.30	17,178.91	-1,671.39	-8.87%
1-4470.06	HYDRANT METER RENTALS	4,949.00	-2,184.00	-7,133.00	-144.13%	44,688.00	48,027.00	3,339.00	7.47%
1-4470.07	MISC. WATER SALES	1,544.83	5,324.16	3,779.33	244.64%	37,000.44	54,873.66	17,873.22	48.31%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**35,943.38**	**38,671.41**	**2,728.03**	**7.59%**	**379,635.89**	**363,943.80**	**-15,692.09**	**-4.13%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
1-4471.00	SERVICE CHG. INCOME	41,638.00	15,069.15	-26,568.85	-63.81%	364,220.16	157,354.29	-206,865.87	-56.80%
1-4471.05	PENALTY	7,198.59	41,257.25	34,058.66	473.13%	82,570.37	96,164.09	13,593.72	16.46%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**48,836.59**	**56,326.40**	**7,489.81**	**15.34%**	**446,790.53**	**253,518.38**	**-193,272.15**	**-43.26%**
RevCategory: 4472 - INTEREST INCOME									
1-4472.00	INTEREST INCOME-INVESTMNTS	2,690.89	39,426.29	36,735.40	1,365.18%	26,033.57	177,978.72	151,945.15	583.65%
1-4472.01	INTEREST INCOME-BANK ACCTS	1,312.53	7,988.27	6,675.74	508.62%	8,314.37	45,782.56	37,468.19	450.64%
1-4472.98	INTEREST INCOME-BOND FUNDS	7.94	1,331.25	1,323.31	16,666.37%	96.65	9,277.15	9,180.50	9,498.71%
	RevCategory 4472 - INTEREST INCOME Total:	**4,011.36**	**48,745.81**	**44,734.45**	**1,115.19%**	**34,444.59**	**233,038.43**	**198,593.84**	**576.56%**
RevCategory: 4474 - SALE OF ASSETS									
1-4474.00	SALE OF ASSETS	0.00	0.00	0.00	0.00%	11,886.25	11,732.00	-154.25	-1.30%
	RevCategory 4474 - SALE OF ASSETS Total:	**0.00**	**0.00**	**0.00**	**0.00%**	**11,886.25**	**11,732.00**	**-154.25**	**-1.30%**

		2021-2022 March Activity	2022-2023 March Activity	March 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%	30,756.01	10,759.00	-19,997.01	-65.02%
	RevCategory 4475 - RENT INCOME Total:	**3,417.33**	**1,195.00**	**-2,222.33**	**-65.03%**	**30,756.01**	**10,759.00**	**-19,997.01**	**-65.02%**
RevCategory: 4476 - NEW CUSTOMER FEES									
1-4476.00	NEW CUSTOMER FEES	5,900.00	4,950.00	-950.00	-16.10%	53,240.00	45,950.00	-7,290.00	-13.69%
1-4476.10	ACCESS FEES	61,500.00	53,100.00	-8,400.00	-13.66%	268,200.00	181,500.00	-86,700.00	-32.33%
1-4476.20	IMPACT FEES	80,200.00	50,300.00	-29,900.00	-37.28%	491,200.00	319,600.00	-171,600.00	-34.93%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**147,600.00**	**108,350.00**	**-39,250.00**	**-26.59%**	**812,640.00**	**547,050.00**	**-265,590.00**	**-32.68%**
RevCategory: 4482 - INLAND BILLING REVENUE									
1-4482.00	INLAND BILLING REVENUE	5,412.75	5,504.50	91.75	1.70%	48,620.00	47,212.00	-1,408.00	-2.90%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,412.75**	**5,504.50**	**91.75**	**1.70%**	**48,620.00**	**47,212.00**	**-1,408.00**	**-2.90%**
RevCategory: 4485 - MISCELLANEOUS INCOME									
1-4485.00	MISCELLANEOUS INCOME	931.28	-274.53	-1,205.81	-129.48%	14,143.08	10,499.92	-3,643.16	-25.76%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**931.28**	**-274.53**	**-1,205.81**	**-129.48%**	**14,143.08**	**10,499.92**	**-3,643.16**	**-25.76%**
	Revenue Total:	**1,121,821.69**	**1,223,606.54**	**101,784.85**	**9.07%**	**12,076,965.64**	**13,944,037.01**	**1,867,071.37**	**15.46%**
Expense									
SubCategory: 500 - WATER PURCHASES									
1-555-5500	WATER PURCHASES	360,797.85	353,175.46	7,622.39	2.11%	3,959,522.19	4,160,348.48	-200,826.29	-5.07%
	SubCategory 500 - WATER PURCHASES Total:	**360,797.85**	**353,175.46**	**7,622.39**	**2.11%**	**3,959,522.19**	**4,160,348.48**	**-200,826.29**	**-5.07%**
SubCategory: 510 - SALARIES									
1-560-5100	SALARIES ENGINEERING	21,773.97	39,228.51	-17,454.54	-80.16%	246,264.28	287,068.82	-40,804.54	-16.57%
1-560-5101	CONTRACT SALARY	1,109.46	0.00	1,109.46	100.00%	4,742.27	0.00	4,742.27	100.00%
1-560-5102	CAPITALIZED COSTS	-21,716.25	-24,500.00	2,783.75	12.82%	-133,462.64	-172,433.75	38,971.11	29.20%
1-565-5100	FIELD SALARIES	60,968.73	78,366.48	-17,397.75	-28.54%	493,429.31	642,967.89	-149,538.58	-30.31%
1-565-5102	CAPITALIZED COSTS	-175.00	-455.00	280.00	160.00%	-6,820.00	-2,327.50	-4,492.50	-65.87%
1-570-5100	OFFICE SALARIES	52,366.83	57,891.26	-5,524.43	-10.55%	443,800.39	485,120.51	-41,320.12	-9.31%
1-580-5100	SALARIES	9,967.85	0.00	9,967.85	100.00%	77,883.77	0.00	77,883.77	100.00%
	SubCategory 510 - SALARIES Total:	**124,295.59**	**150,531.25**	**-26,235.66**	**-21.11%**	**1,125,837.38**	**1,240,395.97**	**-114,558.59**	**-10.18%**
SubCategory: 520 - EMPLOYEE BENEFITS									
1-560-5104	PERS-ENGINEERING	3,308.89	7,284.69	-3,975.80	-120.16%	33,572.54	42,606.39	-9,033.85	-26.91%
1-560-5105	HEALTH INSURANCE	4,086.77	5,379.25	-1,292.48	-31.63%	40,741.87	44,404.02	-3,662.15	-8.99%
1-560-5106	LIFE INSURANCE	93.40	114.70	-21.30	-22.81%	953.28	965.49	-12.21	-1.28%
1-560-5107	DISABILITY INSURANCE	27.79	35.59	-7.80	-28.07%	286.65	286.99	-0.34	-0.12%
1-565-5104	PERS-FIELD	8,105.54	15,668.92	-7,563.38	-93.31%	71,975.33	99,468.32	-27,492.99	-38.20%
1-565-5105	HEALTH INSURANCE	12,191.04	11,679.71	511.33	4.19%	105,067.08	100,272.23	4,794.85	4.56%
1-565-5106	LIFE INSURANCE	298.87	324.99	-26.12	-8.74%	2,357.55	2,842.61	-485.06	-20.57%
1-565-5107	DISABILITY INSURANCE	88.94	100.85	-11.91	-13.39%	725.32	899.29	-173.97	-23.99%
1-565-5110	UNIFORMS	809.84	1,123.18	-313.34	-38.69%	7,733.53	8,544.65	-811.12	-10.49%
1-570-5104	PERS-OFFICE	6,962.74	11,579.68	-4,616.94	-66.31%	64,029.57	74,438.20	-10,408.63	-16.26%
1-570-5105	HEALTH INSURANCE	6,563.04	7,197.00	-633.96	-9.66%	58,598.94	59,424.57	-825.63	-1.41%

		2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5106	LIFE INSURANCE	149.44	152.93	-3.49	-2.34%	1,458.17	1,365.24	92.93	6.37%
1-570-5107	DISABILITY INSURANCE	44.47	47.46	-2.99	-6.72%	421.27	425.89	-4.62	-1.10%
1-570-5110	UNIFORMS	0.00	0.00	0.00	0.00%	0.00	1,538.88	-1,538.88	0.00%
1-580-5104	PERS-METER READING	1,346.09	0.00	1,346.09	100.00%	11,263.95	0.00	11,263.95	100.00%
1-580-5105	HEALTH INSURANCE	1,634.72	0.00	1,634.72	100.00%	16,118.40	0.00	16,118.40	100.00%
1-580-5106	LIFE INSURANCE	37.36	0.00	37.36	100.00%	336.61	0.00	336.61	100.00%
1-580-5107	DISABILITY INSURANCE	11.12	0.00	11.12	100.00%	101.16	0.00	101.16	100.00%
1-580-5110	UNIFORMS	126.71	0.00	126.71	100.00%	1,438.40	0.00	1,438.40	100.00%
1-990-9900	APERS PENSION ADJ.	0.00	271,895.03	-271,895.03	0.00%	0.00	271,895.03	-271,895.03	0.00%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	**45,886.77**	**332,583.98**	**-286,697.21**	**-624.79%**	**417,179.62**	**709,377.80**	**-292,198.18**	**-70.04%**
SubCategory: 522 - PAYROLL TAXES									
1-560-5111	FICA	1,591.65	3,488.68	-1,897.03	-119.19%	17,892.45	21,236.13	-3,343.68	-18.69%
1-565-5111	FICA	3,836.54	7,540.69	-3,704.15	-96.55%	34,364.76	48,155.97	-13,791.21	-40.13%
1-570-5111	FICA	3,308.54	5,498.85	-2,190.31	-66.20%	30,724.99	35,884.18	-5,159.19	-16.79%
1-580-5111	FICA	665.40	0.00	665.40	100.00%	5,596.88	0.00	5,596.88	100.00%
	SubCategory 522 - PAYROLL TAXES Total:	**9,402.13**	**16,528.22**	**-7,126.09**	**-75.79%**	**88,579.08**	**105,276.28**	**-16,697.20**	**-18.85%**
SubCategory: 525 - TRAVEL & TRAINING									
1-555-5252	TRAINING EXPENSE	250.00	250.00	0.00	0.00%	1,134.05	1,346.85	-212.80	-18.76%
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	192.50	150.00	42.50	22.08%	330.00	375.00	-45.00	-13.64%
1-565-5251	TRAVEL AND TRAINING	250.00	300.00	-50.00	-20.00%	5,110.69	6,207.15	-1,096.46	-21.45%
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	0.00	0.00	0.00%	536.16	3,173.35	-2,637.19	-491.87%
	SubCategory 525 - TRAVEL & TRAINING Total:	**692.50**	**700.00**	**-7.50**	**-1.08%**	**7,778.78**	**13,511.35**	**-5,732.57**	**-73.69%**
SubCategory: 530 - UTILITIES									
1-555-5350	UTILITIES	2,826.83	3,122.87	-296.04	-10.47%	21,706.65	26,365.60	-4,658.95	-21.46%
1-565-5350	UTILITIES	5,713.95	9,377.08	-3,663.13	-64.11%	41,774.19	75,601.32	-33,827.13	-80.98%
	SubCategory 530 - UTILITIES Total:	**8,540.78**	**12,499.95**	**-3,959.17**	**-46.36%**	**63,480.84**	**101,966.92**	**-38,486.08**	**-60.63%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
1-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	98.55	10.95	87.60	88.89%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	224.60	-224.60	0.00%	94.50	1,301.61	-1,207.11	-1,277.37%
1-555-5302	JANITORIAL EXPENSE	1,704.99	1,654.15	50.84	2.98%	12,890.28	15,363.78	-2,473.50	-19.19%
1-555-5305	MISCELLANEOUS	3,235.35	26,916.32	-23,680.97	-731.94%	39,472.35	128,913.37	-89,441.02	-226.59%
1-560-5305	MISCELLANEOUS	0.00	82.66	-82.66	0.00%	150.00	324.08	-174.08	-116.05%
1-560-5306	SUPPLIES	317.68	187.24	130.44	41.06%	1,830.17	3,156.30	-1,326.13	-72.46%
1-560-5307	OUTSIDE SERVICES	554.60	520.15	34.45	6.21%	4,821.78	8,346.49	-3,524.71	-73.10%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	85.00	-85.00	0.00%	1,248.00	562.50	685.50	54.93%
1-565-5304	SAFETY EQUIPMENT	24.61	858.08	-833.47	-3,386.71%	4,492.00	2,844.07	1,647.93	36.69%
1-565-5305	MISCELLANEOUS	87.05	0.00	87.05	100.00%	546.48	132.87	413.61	75.69%
1-565-5306	OFFICE SUPPLIES	194.02	183.25	10.77	5.55%	3,668.53	2,427.19	1,241.34	33.84%
1-565-5307	OUTSIDE SERVICES	350.96	787.63	-436.67	-124.42%	5,446.55	7,498.87	-2,052.32	-37.68%

		2021-2022 March Activity	2022-2023 March Activity	March 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	149.00	-149.00	0.00%	732.15	751.00	-18.85	-2.57%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	475.00	504.36	-29.36	-6.18%	7,908.14	8,105.98	-197.84	-2.50%
1-570-5305	MISCELLANEOUS	45.93	290.26	-244.33	-531.96%	425.23	3,078.53	-2,653.30	-623.97%
1-570-5306	OFFICE SUPPLIES	232.61	710.77	-478.16	-205.56%	10,266.11	7,844.79	2,421.32	23.59%
1-570-5307	OUTSIDE SERVICES	41.34	550.68	-509.34	-1,232.08%	1,573.26	2,465.71	-892.45	-56.73%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	127.50	-127.50	0.00%	468.15	527.69	-59.54	-12.72%
1-570-5309	POSTAGE/MAILING	17,715.09	10,706.43	7,008.66	39.56%	105,535.19	97,672.22	7,862.97	7.45%
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	890.72	1,532.43	-641.71	-72.04%	3,829.53	5,174.91	-1,345.38	-35.13%
1-570-5312	ARKANSAS ONE CALL	805.72	766.30	39.42	4.89%	6,730.91	5,793.28	937.63	13.93%
1-570-5313	CASH LONG/SHORT	-166.35	12.00	-178.35	-107.21%	-262.81	331.11	-593.92	-225.99%
1-570-5320	COMPUTER EXPENSE	333.84	-4,647.79	4,981.63	1,492.22%	4,170.46	2,754.83	1,415.63	33.94%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**26,854.11**	**42,201.02**	**-15,346.91**	**-57.15%**	**216,135.51**	**305,501.37**	**-89,365.86**	**-41.35%**
SubCategory: 540 - TAXES AND FEES									
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,545.60	11,730.40	-184.80	-1.60%	103,910.40	105,573.60	-1,663.20	-1.60%
	SubCategory 540 - TAXES AND FEES Total:	**11,545.60**	**11,730.40**	**-184.80**	**-1.60%**	**103,910.40**	**105,573.60**	**-1,663.20**	**-1.60%**
SubCategory: 550 - REPAIR & MAINTENANCE									
1-560-5551	VEHICLE EXPENSE	248.91	528.41	-279.50	-112.29%	3,712.32	4,792.15	-1,079.83	-29.09%
1-565-5551	VEHICLE MAINT.	10,223.01	8,374.73	1,848.28	18.08%	32,768.27	50,390.23	-17,621.96	-53.78%
1-565-5552	FIELD REPAIR AND MAINT.	6,246.08	13,359.85	-7,113.77	-113.89%	247,925.90	272,450.40	-24,524.50	-9.89%
1-565-5555	SCADA HAND TOOLS	85.67	163.25	-77.58	-90.56%	333.11	250.54	82.57	24.79%
1-565-5557	EQUIPMENT MAINT.	1,533.04	1,309.18	223.86	14.60%	6,674.39	10,016.79	-3,342.40	-50.08%
1-565-5558	SUPPLIES, HAND TOOLS	1,365.12	4,281.56	-2,916.44	-213.64%	25,787.47	33,861.75	-8,074.28	-31.31%
1-565-5559	GAS AND OIL	2,946.89	3,712.69	-765.80	-25.99%	30,918.65	39,934.56	-9,015.91	-29.16%
1-565-5560	GENERATOR MAINTENANCE	566.08	1,880.66	-1,314.58	-232.23%	2,500.05	6,375.57	-3,875.52	-155.02%
1-565-5561	BUILDING MAINT.	2,732.46	2,825.10	-92.64	-3.39%	7,470.99	13,500.31	-6,029.32	-80.70%
1-565-5563	WATER TOWER MAINT	0.00	127.78	-127.78	0.00%	11,402.50	7,848.17	3,554.33	31.17%
1-580-5570	MAINTENANCE AND FUEL	531.91	0.00	531.91	100.00%	7,451.68	0.00	7,451.68	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:	**26,479.17**	**36,563.21**	**-10,084.04**	**-38.08%**	**377,084.99**	**439,420.47**	**-62,335.48**	**-16.53%**
SubCategory: 560 - INSURANCE									
1-555-5600	INSURANCE	1,441.33	1,636.56	-195.23	-13.55%	12,172.90	14,987.06	-2,814.16	-23.12%
1-560-5601	WORKMANS COMPENSATION	533.86	602.81	-68.95	-12.92%	5,230.92	5,011.59	219.33	4.19%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	19.95	27.89	-7.94	-39.80%	189.65	250.25	-60.60	-31.95%
1-560-5603	INSURANCE-VEHICLES	44.77	53.10	-8.33	-18.61%	318.61	411.26	-92.65	-29.08%
1-565-5601	WORKMANS COMPENSATION	2,220.45	1,819.71	400.74	18.05%	18,206.55	19,555.30	-1,348.75	-7.41%
1-565-5602	INS.-VEHICLES & BLDGS.	1,285.24	1,804.70	-519.46	-40.42%	11,682.02	15,755.30	-4,073.28	-34.87%
1-570-5601	WORKMANS COMPENSATION	57.49	44.21	13.28	23.10%	516.21	477.45	38.76	7.51%
1-580-5601	WORKMANS COMPENSATION	128.90	0.00	128.90	100.00%	1,126.26	0.00	1,126.26	100.00%
1-580-5603	INSURANCE-VEHICLES	0.00	0.00	0.00	0.00%	125.36	0.00	125.36	100.00%
	SubCategory 560 - INSURANCE Total:	**5,731.99**	**5,988.98**	**-256.99**	**-4.48%**	**49,568.48**	**56,448.21**	**-6,879.73**	**-13.88%**

		2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
SubCategory: 565 - PROFESSIONAL FEES									
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,195.16	1,135.60	59.56	4.98%	9,782.08	10,093.17	-311.09	-3.18%
1-555-5651	ATTORNEY RETAINER FEES	2,372.00	1,420.00	952.00	40.13%	22,953.48	22,270.00	683.48	2.98%
	SubCategory 565 - PROFESSIONAL FEES Total:	**3,567.16**	**2,555.60**	**1,011.56**	**28.36%**	**32,735.56**	**32,363.17**	**372.39**	**1.14%**
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%	314,874.52	303,674.44	11,200.08	3.56%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-20,788.47	-20,788.47	0.00	0.00%
1-555-5703	2012 BOND INTEREST	16,748.44	15,731.25	1,017.19	6.07%	154,527.63	145,650.00	8,877.63	5.75%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	36,321.48	36,321.48	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,793.79	-1,793.79	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	5,447.34	5,447.34	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	624.60	624.60	0.00	0.00%
	SubCategory 570 - BONDS Total:	**53,395.00**	**51,111.13**	**2,283.87**	**4.28%**	**493,213.31**	**473,135.60**	**20,077.71**	**4.07%**
SubCategory: 580 - DEPRECIATION									
1-555-5800	DEPRECIATION	220,500.00	241,895.26	-21,395.26	-9.70%	2,184,500.00	2,181,735.34	2,764.66	0.13%
1-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	19,440.00	19,499.94	-59.94	-0.31%
1-565-5800	DEPRECIATION	8,330.00	9,166.66	-836.66	-10.04%	74,970.00	82,499.94	-7,529.94	-10.04%
1-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	7,470.00	0.00	7,470.00	100.00%
	SubCategory 580 - DEPRECIATION Total:	**231,820.00**	**253,228.58**	**-21,408.58**	**-9.24%**	**2,286,380.00**	**2,283,735.22**	**2,644.78**	**0.12%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
1-555-5801	AMORIZATION OF SOFTWARE HOSTING...	2,500.00	2,500.00	0.00	0.00%	22,500.00	22,500.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	9,945.00	9,945.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,605.00**	**3,605.00**	**0.00**	**0.00%**	**32,445.00**	**32,445.00**	**0.00**	**0.00%**
SubCategory: 585 - BAD DEBTS									
1-555-5850	BAD DEBTS	2,537.61	2,662.06	-124.45	-4.90%	26,850.21	23,371.19	3,479.02	12.96%
	SubCategory 585 - BAD DEBTS Total:	**2,537.61**	**2,662.06**	**-124.45**	**-4.90%**	**26,850.21**	**23,371.19**	**3,479.02**	**12.96%**
SubCategory: 590 - COMPUTER MAINTENANCE									
1-555-5580	EQUIP. MAINT. FEES	373.55	89.00	284.55	76.17%	2,561.95	2,942.86	-380.91	-14.87%
1-555-5581	SOFTWARE MAINTENANCE FEES	9,887.36	11,942.09	-2,054.73	-20.78%	84,065.91	108,095.99	-24,030.08	-28.58%
1-560-5581	SOFTWARE MAINTENANCE	723.63	891.45	-167.82	-23.19%	6,549.90	7,465.04	-915.14	-13.97%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**10,984.54**	**12,922.54**	**-1,938.00**	**-17.64%**	**93,177.76**	**118,503.89**	**-25,326.13**	**-27.18%**
SubCategory: 595 - TRANSFER OF COSTS									
1-560-5950	TRANSFER ADMIN COSTS/SEWER	13,300.00	-4,200.00	17,500.00	131.58%	-29,300.00	-21,800.00	-7,500.00	-25.60%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	-375.00	625.00	-1,000.00	-266.67%	-4,375.00	-14,375.00	10,000.00	228.57%
1-580-5950	TRANSFER MR COSTS/SEWER	-1,925.00	0.00	-1,925.00	-100.00%	-15,325.00	0.00	-15,325.00	-100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**11,000.00**	**-3,575.00**	**14,575.00**	**132.50%**	**-49,000.00**	**-36,175.00**	**-12,825.00**	**-26.17%**
	Expense Total:	**937,135.80**	**1,285,012.38**	**-347,876.58**	**-37.12%**	**9,324,879.11**	**10,165,199.52**	**-840,320.41**	**-9.01%**
	Fund 1 Surplus (Deficit):	**184,685.89**	**-61,405.84**	**-246,091.73**	**-133.25%**	**2,752,086.53**	**3,778,837.49**	**1,026,750.96**	**37.31%**

		2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
RevCategory: 4440 - RESIDENTIAL CONSUMPTION									
2-4440.00	RESIDENTIAL SEWER	722,063.43	792,270.13	70,206.70	9.72%	6,962,773.78	7,799,147.38	836,373.60	12.01%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**722,063.43**	**792,270.13**	**70,206.70**	**9.72%**	**6,962,773.78**	**7,799,147.38**	**836,373.60**	**12.01%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
2-4450.00	COMMERCIAL SEWER	229,352.48	263,568.42	34,215.94	14.92%	2,208,840.81	2,634,816.17	425,975.36	19.29%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**229,352.48**	**263,568.42**	**34,215.94**	**14.92%**	**2,208,840.81**	**2,634,816.17**	**425,975.36**	**19.29%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
2-4460.00	INDUSTRIAL SEWER	176,975.45	144,956.52	-32,018.93	-18.09%	1,711,947.37	1,847,961.87	136,014.50	7.95%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**176,975.45**	**144,956.52**	**-32,018.93**	**-18.09%**	**1,711,947.37**	**1,847,961.87**	**136,014.50**	**7.95%**
RevCategory: 4470 - MISCELLANEOUS SALES									
2-4470.02	LABOR SALES	1,275.56	1,873.21	597.65	46.85%	5,135.80	6,663.44	1,527.64	29.74%
2-4470.03	MACHINE TIME SALES	475.00	2,210.87	1,735.87	365.45%	4,337.50	9,198.05	4,860.55	112.06%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**1,750.56**	**4,084.08**	**2,333.52**	**133.30%**	**9,473.30**	**15,861.49**	**6,388.19**	**67.43%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
2-4471.05	PENALTY	10,497.03	13,187.46	2,690.43	25.63%	112,068.85	65,349.90	-46,718.95	-41.69%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**10,497.03**	**13,187.46**	**2,690.43**	**25.63%**	**112,068.85**	**65,349.90**	**-46,718.95**	**-41.69%**
RevCategory: 4472 - INTEREST INCOME									
2-4472.00	INTEREST INCOME-INVESTMNTS	2,398.92	47,822.44	45,423.52	1,893.50%	28,477.17	232,689.68	204,212.51	717.11%
2-4472.01	INTEREST INCOME-BANK ACCTS	878.35	6,207.48	5,329.13	606.72%	8,277.54	42,400.86	34,123.32	412.24%
2-4472.98	INTEREST INCOME-BOND FUNDS	7.74	0.00	-7.74	-100.00%	109.14	8,708.51	8,599.37	7,879.21%
	RevCategory 4472 - INTEREST INCOME Total:	**3,285.01**	**54,029.92**	**50,744.91**	**1,544.74%**	**36,863.85**	**283,799.05**	**246,935.20**	**669.86%**
RevCategory: 4474 - SALE OF ASSETS									
2-4474.00	SALE OF ASSETS	0.00	8,395.50	8,395.50	0.00%	10,545.00	8,395.50	-2,149.50	-20.38%
	RevCategory 4474 - SALE OF ASSETS Total:	**0.00**	**8,395.50**	**8,395.50**	**0.00%**	**10,545.00**	**8,395.50**	**-2,149.50**	**-20.38%**
RevCategory: 4475 - RENT INCOME									
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	5,400.00	5,400.00	0.00	0.00%
	RevCategory 4475 - RENT INCOME Total:	**600.00**	**600.00**	**0.00**	**0.00%**	**5,400.00**	**5,400.00**	**0.00**	**0.00%**
RevCategory: 4476 - NEW CUSTOMER FEES									
2-4476.00	NEW CUSTOMER FEES	6,270.00	5,520.00	-750.00	-11.96%	58,071.00	51,090.00	-6,981.00	-12.02%
2-4476.10	ACCESS FEES	60,300.00	52,800.00	-7,500.00	-12.44%	258,300.00	176,430.00	-81,870.00	-31.70%
2-4476.20	IMPACT FEES	226,200.00	112,200.00	-114,000.00	-50.40%	1,157,200.00	629,400.00	-527,800.00	-45.61%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**292,770.00**	**170,520.00**	**-122,250.00**	**-41.76%**	**1,473,571.00**	**856,920.00**	**-616,651.00**	**-41.85%**
RevCategory: 4482 - INLAND BILLING REVENUE									
2-4482.00	INLAND BILLING REVENUE	5,412.75	5,504.50	91.75	1.70%	48,620.00	47,212.00	-1,408.00	-2.90%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,412.75**	**5,504.50**	**91.75**	**1.70%**	**48,620.00**	**47,212.00**	**-1,408.00**	**-2.90%**

		2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4485 - MISCELLANEOUS INCOME									
2-4485.00	MISCELLANEOUS INCOME	9,804.61	4,194.91	-5,609.70	-57.21%	85,832.48	104,226.45	18,393.97	21.43%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**9,804.61**	**4,194.91**	**-5,609.70**	**-57.21%**	**85,832.48**	**104,226.45**	**18,393.97**	**21.43%**
	Revenue Total:	**1,452,511.32**	**1,461,311.44**	**8,800.12**	**0.61%**	**12,665,936.44**	**13,669,089.81**	**1,003,153.37**	**7.92%**
Expense									
SubCategory: 510 - SALARIES									
2-560-5100	SALARIES ENGINEERING	29,063.52	28,694.81	368.71	1.27%	225,346.13	237,744.12	-12,397.99	-5.50%
2-560-5101	CONTRACT SALARY	1,109.46	0.00	1,109.46	100.00%	4,742.26	0.00	4,742.26	100.00%
2-560-5102	CAPITALIZED COSTS	-20,575.00	-15,908.75	-4,666.25	-22.68%	-124,578.89	-123,910.00	-668.89	-0.54%
2-565-5100	FIELD SALARIES	56,915.80	81,182.03	-24,266.23	-42.64%	466,882.08	661,832.19	-194,950.11	-41.76%
2-565-5102	CAPITALIZED COSTS	0.00	-542.50	542.50	0.00%	-2,400.00	-3,815.00	1,415.00	58.96%
2-570-5100	OFFICE SALARIES	54,185.22	56,478.97	-2,293.75	-4.23%	441,972.22	456,351.08	-14,378.86	-3.25%
2-580-5100	SALARIES	7,049.61	0.00	7,049.61	100.00%	53,335.97	0.00	53,335.97	100.00%
2-580-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	-1,020.00	0.00	-1,020.00	-100.00%
2-591-5100	SALARIES AND WAGES	75,652.07	89,736.02	-14,083.95	-18.62%	633,210.06	717,154.18	-83,944.12	-13.26%
2-591-5102	CAPITALIZED COSTS	-3,185.00	0.00	-3,185.00	-100.00%	-7,703.75	-3,412.50	-4,291.25	-55.70%
	SubCategory 510 - SALARIES Total:	**200,215.68**	**239,640.58**	**-39,424.90**	**-19.69%**	**1,689,786.08**	**1,941,944.07**	**-252,157.99**	**-14.92%**
SubCategory: 520 - EMPLOYEE BENEFITS									
2-560-5104	PERS-ENGINEERING	3,445.92	5,733.99	-2,288.07	-66.40%	31,935.44	36,722.96	-4,787.52	-14.99%
2-560-5105	HEALTH INSURANCE	2,452.07	2,689.63	-237.56	-9.69%	20,362.34	22,202.01	-1,839.67	-9.03%
2-560-5106	LIFE INSURANCE	61.09	54.73	6.36	10.41%	549.79	519.30	30.49	5.55%
2-560-5107	DISABILITY INSURANCE	18.14	16.20	1.94	10.69%	160.59	152.78	7.81	4.86%
2-565-5104	PERS-FIELD	7,511.18	16,208.54	-8,697.36	-115.79%	68,875.95	102,058.98	-33,183.03	-48.18%
2-565-5105	HEALTH INSURANCE	10,625.62	15,265.87	-4,640.25	-43.67%	97,739.06	118,194.00	-20,454.94	-20.93%
2-565-5106	LIFE INSURANCE	305.44	364.90	-59.46	-19.47%	2,611.28	3,218.82	-607.54	-23.27%
2-565-5107	DISABILITY INSURANCE	90.68	108.00	-17.32	-19.10%	762.96	947.45	-184.49	-24.18%
2-565-5110	UNIFORMS	1,129.44	1,318.37	-188.93	-16.73%	7,598.56	13,010.38	-5,411.82	-71.22%
2-570-5104	PERS-OFFICE	7,115.80	11,275.69	-4,159.89	-58.46%	64,007.44	70,553.07	-6,545.63	-10.23%
2-570-5105	HEALTH INSURANCE	7,380.40	8,965.41	-1,585.01	-21.48%	65,896.60	64,576.39	1,320.21	2.00%
2-570-5106	LIFE INSURANCE	203.62	46.94	156.68	76.95%	1,647.25	1,446.35	200.90	12.20%
2-570-5107	DISABILITY INSURANCE	60.45	14.40	46.05	76.18%	492.06	432.00	60.06	12.21%
2-580-5104	PERS-METER READING	873.60	0.00	873.60	100.00%	7,775.68	0.00	7,775.68	100.00%
2-580-5105	HEALTH INSURANCE	1,634.70	0.00	1,634.70	100.00%	12,254.86	0.00	12,254.86	100.00%
2-580-5106	LIFE INSURANCE	40.72	0.00	40.72	100.00%	332.45	0.00	332.45	100.00%
2-580-5107	DISABILITY INSURANCE	12.09	0.00	12.09	100.00%	96.90	0.00	96.90	100.00%
2-580-5110	UNIFORMS	126.71	0.00	126.71	100.00%	1,413.24	0.00	1,413.24	100.00%
2-591-5104	PERS-RPCF	10,351.70	17,985.50	-7,633.80	-73.74%	93,116.14	111,009.65	-17,893.51	-19.22%
2-591-5105	HEALTH INSURANCE	12,260.33	15,241.17	-2,980.84	-24.31%	111,995.93	112,928.09	-932.16	-0.83%
2-591-5106	LIFE & DISABILITY INSURANCE	396.11	401.98	-5.87	-1.48%	3,491.83	3,533.32	-41.49	-1.19%
2-591-5110	UNIFORMS	669.80	923.33	-253.53	-37.85%	4,579.96	5,312.92	-732.96	-16.00%

		2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-990-9900	APERS PENSION ADJ.	0.00	434,460.97	-434,460.97	0.00%	0.00	434,460.97	-434,460.97	0.00%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	**66,765.61**	**531,075.62**	**-464,310.01**	**-695.43%**	**597,696.31**	**1,101,279.44**	**-503,583.13**	**-84.25%**
SubCategory: 522 - PAYROLL TAXES									
2-560-5111	FICA	1,637.64	2,735.64	-1,098.00	-67.05%	15,339.37	17,646.90	-2,307.53	-15.04%
2-565-5111	FICA	3,540.01	7,646.63	-4,106.62	-116.01%	32,490.13	48,540.45	-16,050.32	-49.40%
2-570-5111	FICA	3,398.20	5,369.12	-1,970.92	-58.00%	30,813.90	34,024.76	-3,210.86	-10.42%
2-580-5111	FICA	418.74	0.00	418.74	100.00%	3,748.17	0.00	3,748.17	100.00%
2-591-5111	FICA	4,853.41	8,363.62	-3,510.21	-72.32%	43,802.19	52,172.65	-8,370.46	-19.11%
	SubCategory 522 - PAYROLL TAXES Total:	**13,848.00**	**24,115.01**	**-10,267.01**	**-74.14%**	**126,193.76**	**152,384.76**	**-26,191.00**	**-20.75%**
SubCategory: 525 - TRAVEL & TRAINING									
2-555-5252	TRAINING EXPENSE	250.00	250.00	0.00	0.00%	1,134.05	1,346.83	-212.78	-18.76%
2-560-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	108.10	4,442.52	-4,334.42	-4,009.64%
2-560-5252	TRAINING EXPENSE	192.50	150.00	42.50	22.08%	380.00	1,971.17	-1,591.17	-418.73%
2-565-5251	TRAVEL AND TRAINING	655.00	600.00	55.00	8.40%	4,936.43	10,064.07	-5,127.64	-103.87%
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	0.00	0.00	0.00%	821.16	6,003.02	-5,181.86	-631.04%
2-591-5251	TRAVEL AND TRAINING	85.00	150.00	-65.00	-76.47%	1,500.29	4,482.05	-2,981.76	-198.75%
2-592-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	80.00	1,242.22	-1,162.22	-1,452.78%
2-593-5251	TRAVEL & TRAINING	0.00	258.00	-258.00	0.00%	372.80	2,245.62	-1,872.82	-502.37%
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:	**1,182.50**	**1,408.00**	**-225.50**	**-19.07%**	**11,610.77**	**32,525.52**	**-20,914.75**	**-180.13%**
SubCategory: 530 - UTILITIES									
2-555-5350	UTILITIES	2,812.44	3,109.97	-297.53	-10.58%	21,583.53	26,221.48	-4,637.95	-21.49%
2-565-5350	UTILITIES	5,590.93	6,575.67	-984.74	-17.61%	53,520.71	58,929.97	-5,409.26	-10.11%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	671.69	647.34	24.35	3.63%	5,197.58	5,436.84	-239.26	-4.60%
2-591-5350	TELEPHONE EXPENSE	1,930.88	1,214.46	716.42	37.10%	10,269.47	10,816.51	-547.04	-5.33%
2-593-5350	UTILITIES	47,898.25	61,522.98	-13,624.73	-28.45%	407,932.04	539,073.91	-131,141.87	-32.15%
	SubCategory 530 - UTILITIES Total:	**58,904.19**	**73,070.42**	**-14,166.23**	**-24.05%**	**498,503.33**	**640,478.71**	**-141,975.38**	**-28.48%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
2-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	98.55	10.95	87.60	88.89%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	224.59	-224.59	0.00%	94.50	1,301.60	-1,207.10	-1,277.35%
2-555-5302	JANITORIAL EXPENSE	1,704.98	1,654.15	50.83	2.98%	12,892.21	15,362.76	-2,470.55	-19.16%
2-555-5305	MISCELLANEOUS	2,840.52	20,504.77	-17,664.25	-621.87%	37,899.69	119,197.39	-81,297.70	-214.51%
2-555-5331	IWG/USGS	5,125.00	0.00	5,125.00	100.00%	15,282.00	0.00	15,282.00	100.00%
2-560-5305	MISCELLANEOUS	0.00	82.66	-82.66	0.00%	362.60	324.09	38.51	10.62%
2-560-5306	SUPPLIES	317.68	109.50	208.18	65.53%	1,447.97	1,566.64	-118.67	-8.20%
2-560-5307	OUTSIDE SERVICES	151.88	138.97	12.91	8.50%	2,644.69	1,731.63	913.06	34.52%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	85.00	-85.00	0.00%	208.00	314.50	-106.50	-51.20%
2-565-5304	SAFETY EQUIPMENT	58.30	858.10	-799.80	-1,371.87%	5,000.05	2,793.93	2,206.12	44.12%
2-565-5305	MISCELLANEOUS	87.06	0.00	87.06	100.00%	367.62	535.33	-167.71	-45.62%
2-565-5306	OFFICE SUPPLIES	150.22	183.25	-33.03	-21.99%	3,624.73	2,780.20	844.53	23.30%

		2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5307	OUTSIDE SERVICES	1,253.19	878.62	374.57	29.89%	6,933.43	7,757.43	-824.00	-11.88%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	208.00	-208.00	0.00%	645.66	260.00	385.66	59.73%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	41,638.24	4,007.11	37,631.13	90.38%
2-570-5305	MISCELLANEOUS	56.35	290.29	-233.94	-415.16%	435.62	3,078.66	-2,643.04	-606.73%
2-570-5306	OFFICE SUPPLIES	330.33	710.77	-380.44	-115.17%	10,266.98	7,941.25	2,325.73	22.65%
2-570-5307	OUTSIDE SERVICES	41.34	550.69	-509.35	-1,232.10%	1,573.26	2,567.74	-994.48	-63.21%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	127.50	-127.50	0.00%	508.15	527.69	-19.54	-3.85%
2-570-5309	POSTAGE/MAILING	17,715.05	10,706.46	7,008.59	39.56%	105,520.16	97,649.83	7,870.33	7.46%
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	890.70	1,428.40	-537.70	-60.37%	3,829.50	5,241.20	-1,411.70	-36.86%
2-570-5312	ARKANSAS ONE CALL	805.73	766.30	39.43	4.89%	6,730.93	5,793.27	937.66	13.93%
2-570-5320	COMPUTER EXPENSE	333.82	100.89	232.93	69.78%	4,148.56	2,754.95	1,393.61	33.59%
2-591-5304	PERSONNEL SAFETY EQUIP.	366.81	354.56	12.25	3.34%	6,679.33	6,437.86	241.47	3.62%
2-591-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	23.21	173.78	-150.57	-648.73%
2-591-5306	OFFICE SUPPLIES & POSTAGE	0.00	134.62	-134.62	0.00%	2,902.33	2,464.07	438.26	15.10%
2-591-5307	OUTSIDE SERVICES	395.00	664.00	-269.00	-68.10%	5,620.01	5,831.51	-211.50	-3.76%
2-591-5308	PUBLICATIONS AND DUES	0.00	567.00	-567.00	0.00%	10,901.79	11,312.00	-410.21	-3.76%
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	2,028.76	1,600.12	428.64	21.13%	4,128.56	3,826.58	301.98	7.31%
2-592-5307	OUTSIDE SERVICES	1,264.56	2,009.20	-744.64	-58.89%	7,207.19	7,144.94	62.25	0.86%
2-592-5314	PLANT RESEARCH	419.39	295.00	124.39	29.66%	4,071.96	6,767.11	-2,695.15	-66.19%
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	225.83	-225.83	0.00%	415.28	407.04	8.24	1.98%
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	0.00	0.00	0.00%	452.38	367.54	84.84	18.75%
2-594-5306	CLEANING SUPPLIES	0.00	105.00	-105.00	0.00%	1,662.23	105.00	1,557.23	93.68%
2-594-5307	OUTSIDE SERVICES	3,537.76	10,316.63	-6,778.87	-191.61%	49,474.75	45,172.63	4,302.12	8.70%
2-595-5307	OUTSIDE SERVICES	388.37	55.79	332.58	85.63%	2,065.28	8,524.75	-6,459.47	-312.76%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**40,273.75**	**55,936.66**	**-15,662.91**	**-38.89%**	**360,915.55**	**386,221.81**	**-25,306.26**	**-7.01%**
SubCategory: 540 - TAXES AND FEES									
2-555-5401	CITY FRANCHISE FEES	39,751.35	44,096.71	-4,345.36	-10.93%	381,790.92	436,868.51	-55,077.59	-14.43%
	SubCategory 540 - TAXES AND FEES Total:	**39,751.35**	**44,096.71**	**-4,345.36**	**-10.93%**	**381,790.92**	**436,868.51**	**-55,077.59**	**-14.43%**
SubCategory: 550 - REPAIR & MAINTENANCE									
2-560-5551	VEHICLE EXPENSE	155.72	146.94	8.78	5.64%	1,726.84	1,492.59	234.25	13.57%
2-565-5551	VEHICLE MAINT.	2,255.81	11,012.20	-8,756.39	-388.17%	12,919.22	24,123.61	-11,204.39	-86.73%
2-565-5552	FIELD REPAIR AND MAINT.	1,298.57	-587.93	1,886.50	145.28%	32,384.69	484,167.52	-451,782.83	-1,395.05%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	0.00	-9.89	9.89	0.00%
2-565-5554	CAMERA	0.00	772.75	-772.75	0.00%	19,869.40	7,822.79	12,046.61	60.63%
2-565-5555	SCADA HAND TOOLS	85.66	163.24	-77.58	-90.57%	333.11	272.44	60.67	18.21%
2-565-5556	FLUSHTRUCKS	10.93	4,445.26	-4,434.33	-40,570.27%	13,711.84	62,239.50	-48,527.66	-353.91%
2-565-5557	EQUIPMENT MAINT.	1,379.12	1,812.64	-433.52	-31.43%	5,790.65	4,277.19	1,513.46	26.14%

		2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5558	SUPPLIES, HAND TOOLS	682.18	2,139.63	-1,457.45	-213.65%	11,421.90	13,025.65	-1,603.75	-14.04%
2-565-5559	GAS AND OIL	2,994.65	4,505.08	-1,510.43	-50.44%	32,310.33	50,503.90	-18,193.57	-56.31%
2-565-5560	GENERATOR MAINTENANCE	1,439.61	2,630.78	-1,191.17	-82.74%	9,828.25	10,287.58	-459.33	-4.67%
2-565-5561	BUILDING MAINT.	2,732.42	2,825.12	-92.70	-3.39%	7,366.00	13,336.72	-5,970.72	-81.06%
2-565-5563	LIFT STATION MAINT	285.56	1,001.48	-715.92	-250.71%	21,636.53	13,745.08	7,891.45	36.47%
2-580-5570	MAINTENANCE AND FUEL	1,277.66	0.00	1,277.66	100.00%	12,242.93	0.00	12,242.93	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	-54.71	0.00	-54.71	-100.00%	0.00	0.00	0.00	0.00%
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	370.84	-370.84	0.00%	0.00	695.55	-695.55	0.00%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	33.61	1,114.00	-1,080.39	-3,214.49%
2-593-5558	MINOR EQUIPMENT	0.00	15.99	-15.99	0.00%	12,468.94	11,195.78	1,273.16	10.21%
2-594-5551	VEHICLE EXPENSE	46.43	0.00	46.43	100.00%	3,481.01	562.04	2,918.97	83.85%
2-594-5557	EQUIPMENT MAINT.	114,729.51	51,814.09	62,915.42	54.84%	303,249.01	231,436.66	71,812.35	23.68%
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	0.00	0.00	0.00	0.00%	1,159.78	1,163.49	-3.71	-0.32%
2-594-5561	BLDGS. & GROUNDS MAINT.	662.67	1,018.45	-355.78	-53.69%	8,516.30	12,202.12	-3,685.82	-43.28%
2-594-5562	MAINTENANCE SUPPLIES	1,633.64	384.61	1,249.03	76.46%	6,529.47	8,645.97	-2,116.50	-32.41%
2-595-5558	MINOR EQUIPMENT	-42.06	0.00	-42.06	-100.00%	0.00	0.00	0.00	0.00%
	SubCategory 550 - REPAIR & MAINTENANCE Total:	**131,573.37**	**84,471.17**	**47,102.20**	**35.80%**	**517,052.28**	**954,049.48**	**-436,997.20**	**-84.52%**
SubCategory: 560 - INSURANCE									
2-555-5600	INSURANCE	822.82	787.23	35.59	4.33%	6,893.33	7,351.54	-458.21	-6.65%
2-560-5601	WORKMANS COMPENSATION	352.28	288.45	63.83	18.12%	3,255.60	2,979.03	276.57	8.50%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	19.95	24.63	-4.68	-23.46%	189.65	224.17	-34.52	-18.20%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	163.71	163.71	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,252.64	1,977.55	275.09	12.21%	21,643.86	20,015.64	1,628.22	7.52%
2-565-5602	INS.-VEHICLES & BLDGS.	1,232.45	1,386.91	-154.46	-12.53%	11,335.29	12,264.73	-929.44	-8.20%
2-570-5601	WORKMANS COMPENSATION	57.23	46.45	10.78	18.84%	432.57	482.73	-50.16	-11.60%
2-580-5601	WORKMANS COMPENSATION	94.53	0.00	94.53	100.00%	868.35	0.00	868.35	100.00%
2-580-5603	INSURANCE-VEHICLES	0.00	0.00	0.00	0.00%	380.32	0.00	380.32	100.00%
2-591-5601	WORKMANS COMPENSATION	1,202.21	1,135.15	67.06	5.58%	10,003.95	10,618.74	-614.79	-6.15%
2-591-5602	INSURANCE-BLDGS & VEHICLES	2,808.28	4,337.53	-1,529.25	-54.46%	25,650.64	38,995.50	-13,344.86	-52.03%
	SubCategory 560 - INSURANCE Total:	**8,860.58**	**10,002.09**	**-1,141.51**	**-12.88%**	**80,817.27**	**93,095.79**	**-12,278.52**	**-15.19%**
SubCategory: 565 - PROFESSIONAL FEES									
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,195.16	1,135.60	59.56	4.98%	9,782.08	10,093.17	-311.09	-3.18%
2-555-5651	ATTORNEY RETAINER FEES	3,854.25	3,000.00	854.25	22.16%	30,326.22	24,730.00	5,596.22	18.45%
	SubCategory 565 - PROFESSIONAL FEES Total:	**5,049.41**	**4,135.60**	**913.81**	**18.10%**	**40,108.30**	**34,823.17**	**5,285.13**	**13.18%**
SubCategory: 570 - BONDS									
2-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
2-591-9112	2016 BOND INTEREST	27,100.00	23,183.33	3,916.67	14.45%	258,966.68	224,316.65	34,650.03	13.38%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-82,946.16	-82,946.16	0.00	0.00%

		2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-28,960.74	-28,960.74	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,183.68	1,183.68	0.00	0.00%
	SubCategory 570 - BONDS Total:	**14,797.42**	**10,880.75**	**3,916.67**	**26.47%**	**152,243.46**	**117,593.43**	**34,650.03**	**22.76%**
SubCategory: 580 - DEPRECIATION									
2-555-5800	DEPRECIATION	187,166.67	186,916.66	250.01	0.13%	1,804,500.03	1,692,249.94	112,250.09	6.22%
2-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	19,440.00	19,499.94	-59.94	-0.31%
2-565-5800	DEPRECIATION	16,600.00	17,500.00	-900.00	-5.42%	149,400.00	157,500.00	-8,100.00	-5.42%
2-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	7,470.00	0.00	7,470.00	100.00%
2-591-5800	DEPRECIATION-WWTP	172,166.67	205,833.33	-33,666.66	-19.55%	1,829,500.03	1,852,499.97	-22,999.94	-1.26%
	SubCategory 580 - DEPRECIATION Total:	**378,923.34**	**412,416.65**	**-33,493.31**	**-8.84%**	**3,810,310.06**	**3,721,749.85**	**88,560.21**	**2.32%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
2-555-5801	AMORTIZATION OF SOFTWARE HOSTIN...	2,712.60	2,500.00	212.60	7.84%	22,500.00	22,500.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	9,945.00	9,945.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,817.60**	**3,605.00**	**212.60**	**5.57%**	**32,445.00**	**32,445.00**	**0.00**	**0.00%**
SubCategory: 585 - BAD DEBTS									
2-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	32,088.01	27,317.70	4,770.31	14.87%
	SubCategory 585 - BAD DEBTS Total:	**3,000.00**	**3,000.00**	**0.00**	**0.00%**	**32,088.01**	**27,317.70**	**4,770.31**	**14.87%**
SubCategory: 590 - COMPUTER MAINTENANCE									
2-555-5580	EQUIP. MAINT. FEES	373.55	89.00	284.55	76.17%	2,561.95	2,942.86	-380.91	-14.87%
2-555-5581	SOFTWARE MAINTENANCE FEES	9,887.37	11,942.08	-2,054.71	-20.78%	83,908.97	108,096.01	-24,187.04	-28.83%
2-560-5582	SOFTWARE MAINTENANCE	65.11	273.12	-208.01	-319.47%	2,205.66	2,458.04	-252.38	-11.44%
2-565-5580	CUES SOFTWARE	169.17	0.00	169.17	100.00%	1,522.53	7,781.62	-6,259.09	-411.10%
2-591-5583	COMPUTER EXPENSE	1,502.07	1,337.46	164.61	10.96%	13,261.38	12,430.24	831.14	6.27%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**11,997.27**	**13,641.66**	**-1,644.39**	**-13.71%**	**103,460.49**	**133,708.77**	**-30,248.28**	**-29.24%**
SubCategory: 595 - TRANSFER OF COSTS									
2-560-5950	TRANSFER ADMIN COSTS/WATER	-12,300.00	4,200.00	-16,500.00	-134.15%	30,300.00	21,800.00	8,500.00	28.05%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	3,375.00	14,375.00	-11,000.00	-325.93%
2-580-5950	TRANSFER MR COSTS/WATER	1,925.00	0.00	1,925.00	100.00%	15,325.00	0.00	15,325.00	100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**-11,000.00**	**3,575.00**	**-14,575.00**	**-132.50%**	**49,000.00**	**36,175.00**	**12,825.00**	**26.17%**
SubCategory: 597 - CHEMICALS									
2-592-5970	CHEMICALS	0.00	710.23	-710.23	0.00%	8,496.72	5,389.05	3,107.67	36.57%
2-593-5970	CHEMICALS	6,892.34	14,560.00	-7,667.66	-111.25%	59,989.63	112,270.41	-52,280.78	-87.15%
	SubCategory 597 - CHEMICALS Total:	**6,892.34**	**15,270.23**	**-8,377.89**	**-121.55%**	**68,486.35**	**117,659.46**	**-49,173.11**	**-71.80%**
SubCategory: 598 - SLUDGE DISPOSAL									
2-595-5980	SLUDGE DISPOSAL COSTS	60,047.88	55,746.30	4,301.58	7.16%	362,045.10	441,640.28	-79,595.18	-21.98%

		2021-2022 March Activity	2022-2023 March Activity	March 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	-9,024.88	9,024.88	0.00%	0.00	-26,090.86	26,090.86	0.00%
	SubCategory 598 - SLUDGE DISPOSAL Total:	**60,047.88**	**46,721.42**	**13,326.46**	**22.19%**	**362,045.10**	**415,549.42**	**-53,504.32**	**-14.78%**
	Expense Total:	**1,034,900.29**	**1,577,062.57**	**-542,162.28**	**-52.39%**	**8,914,553.04**	**10,375,869.89**	**-1,461,316.85**	**-16.39%**
	Fund 2 Surplus (Deficit):	**417,611.03**	**-115,751.13**	**-533,362.16**	**-127.72%**	**3,751,383.40**	**3,293,219.92**	**-458,163.48**	**-12.21%**
	Total Surplus (Deficit):	**602,296.92**	**-177,156.97**	**-779,453.89**	**-129.41%**	**6,503,469.93**	**7,072,057.41**	**568,587.48**	**8.74%**

Group Summary

SubCategor…	2021-2022 March Activity	2022-2023 March Activity	March 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								
	510,168.53	583,004.47	72,835.94	14.28%	6,208,575.84	7,548,794.03	1,340,218.19	21.59%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**510,168.53**	**583,004.47**	**72,835.94**	**14.28%**	**6,208,575.84**	**7,548,794.03**	**1,340,218.19**	**21.59%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	251,165.50	283,991.88	32,826.38	13.07%	2,977,441.60	3,670,609.10	693,167.50	23.28%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**251,165.50**	**283,991.88**	**32,826.38**	**13.07%**	**2,977,441.60**	**3,670,609.10**	**693,167.50**	**23.28%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	114,334.97	98,091.60	-16,243.37	-14.21%	1,112,031.85	1,246,880.35	134,848.50	12.13%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**114,334.97**	**98,091.60**	**-16,243.37**	**-14.21%**	**1,112,031.85**	**1,246,880.35**	**134,848.50**	**12.13%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	35,943.38	38,671.41	2,728.03	7.59%	379,635.89	363,943.80	-15,692.09	-4.13%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**35,943.38**	**38,671.41**	**2,728.03**	**7.59%**	**379,635.89**	**363,943.80**	**-15,692.09**	**-4.13%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	48,836.59	56,326.40	7,489.81	15.34%	446,790.53	253,518.38	-193,272.15	-43.26%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**48,836.59**	**56,326.40**	**7,489.81**	**15.34%**	**446,790.53**	**253,518.38**	**-193,272.15**	**-43.26%**
RevCategory: 4472 - INTEREST INCOME								
	4,011.36	48,745.81	44,734.45	1,115.19%	34,444.59	233,038.43	198,593.84	576.56%
RevCategory 4472 - INTEREST INCOME Total:	**4,011.36**	**48,745.81**	**44,734.45**	**1,115.19%**	**34,444.59**	**233,038.43**	**198,593.84**	**576.56%**
RevCategory: 4474 - SALE OF ASSETS								
	0.00	0.00	0.00	0.00%	11,886.25	11,732.00	-154.25	-1.30%
RevCategory 4474 - SALE OF ASSETS Total:	**0.00**	**0.00**	**0.00**	**0.00%**	**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%	30,756.01	10,759.00	-19,997.01	-65.02%
RevCategory 4475 - RENT INCOME Total:	**3,417.33**	**1,195.00**	**-2,222.33**	**-65.03%**	**30,756.01**	**10,759.00**	**-19,997.01**	**-65.02%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	147,600.00	108,350.00	-39,250.00	-26.59%	812,640.00	547,050.00	-265,590.00	-32.68%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**147,600.00**	**108,350.00**	**-39,250.00**	**-26.59%**	**812,640.00**	**547,050.00**	**-265,590.00**	**-32.68%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,412.75	5,504.50	91.75	1.70%	48,620.00	47,212.00	-1,408.00	-2.90%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,412.75**	**5,504.50**	**91.75**	**1.70%**	**48,620.00**	**47,212.00**	**-1,408.00**	**-2.90%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	931.28	-274.53	-1,205.81	-129.48%	14,143.08	10,499.92	-3,643.16	-25.76%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**931.28**	**-274.53**	**-1,205.81**	**-129.48%**	**14,143.08**	**10,499.92**	**-3,643.16**	**-25.76%**
Revenue Total:	**1,121,821.69**	**1,223,606.54**	**101,784.85**	**9.07%**	**12,076,965.64**	**13,944,037.01**	**1,867,071.37**	**15.46%**

SubCategor…	2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Expense								
500 - WATER PURCHASES	360,797.85	353,175.46	7,622.39	2.11%	3,959,522.19	4,160,348.48	-200,826.29	-5.07%
510 - SALARIES	124,295.59	150,531.25	-26,235.66	-21.11%	1,125,837.38	1,240,395.97	-114,558.59	-10.18%
520 - EMPLOYEE BENEFITS	45,886.77	332,583.98	-286,697.21	-624.79%	417,179.62	709,377.80	-292,198.18	-70.04%
522 - PAYROLL TAXES	9,402.13	16,528.22	-7,126.09	-75.79%	88,579.08	105,276.28	-16,697.20	-18.85%
525 - TRAVEL & TRAINING	692.50	700.00	-7.50	-1.08%	7,778.78	13,511.35	-5,732.57	-73.69%
530 - UTILITIES	8,540.78	12,499.95	-3,959.17	-46.36%	63,480.84	101,966.92	-38,486.08	-60.63%
535 - OPERATING SUPPLIES & OTHER	26,854.11	42,201.02	-15,346.91	-57.15%	216,135.51	305,501.37	-89,365.86	-41.35%
540 - TAXES AND FEES	11,545.60	11,730.40	-184.80	-1.60%	103,910.40	105,573.60	-1,663.20	-1.60%
550 - REPAIR & MAINTENANCE	26,479.17	36,563.21	-10,084.04	-38.08%	377,084.99	439,420.47	-62,335.48	-16.53%
560 - INSURANCE	5,731.99	5,988.98	-256.99	-4.48%	49,568.48	56,448.21	-6,879.73	-13.88%
565 - PROFESSIONAL FEES	3,567.16	2,555.60	1,011.56	28.36%	32,735.56	32,363.17	372.39	1.14%
570 - BONDS	53,395.00	51,111.13	2,283.87	4.28%	493,213.31	473,135.60	20,077.71	4.07%
580 - DEPRECIATION	231,820.00	253,228.58	-21,408.58	-9.24%	2,286,380.00	2,283,735.22	2,644.78	0.12%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	32,445.00	32,445.00	0.00	0.00%
585 - BAD DEBTS	2,537.61	2,662.06	-124.45	-4.90%	26,850.21	23,371.19	3,479.02	12.96%
590 - COMPUTER MAINTENANCE	10,984.54	12,922.54	-1,938.00	-17.64%	93,177.76	118,503.89	-25,326.13	-27.18%
595 - TRANSFER OF COSTS	11,000.00	-3,575.00	14,575.00	132.50%	-49,000.00	-36,175.00	-12,825.00	-26.17%
Expense Total:	**937,135.80**	**1,285,012.38**	**-347,876.58**	**-37.12%**	**9,324,879.11**	**10,165,199.52**	**-840,320.41**	**-9.01%**
Fund 1 Surplus (Deficit):	**184,685.89**	**-61,405.84**	**-246,091.73**	**-133.25%**	**2,752,086.53**	**3,778,837.49**	**1,026,750.96**	**37.31%**
Fund: 2 - SEWER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	722,063.43	792,270.13	70,206.70	9.72%	6,962,773.78	7,799,147.38	836,373.60	12.01%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**722,063.43**	**792,270.13**	**70,206.70**	**9.72%**	**6,962,773.78**	**7,799,147.38**	**836,373.60**	**12.01%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	229,352.48	263,568.42	34,215.94	14.92%	2,208,840.81	2,634,816.17	425,975.36	19.29%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**229,352.48**	**263,568.42**	**34,215.94**	**14.92%**	**2,208,840.81**	**2,634,816.17**	**425,975.36**	**19.29%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	176,975.45	144,956.52	-32,018.93	-18.09%	1,711,947.37	1,847,961.87	136,014.50	7.95%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**176,975.45**	**144,956.52**	**-32,018.93**	**-18.09%**	**1,711,947.37**	**1,847,961.87**	**136,014.50**	**7.95%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	1,750.56	4,084.08	2,333.52	133.30%	9,473.30	15,861.49	6,388.19	67.43%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**1,750.56**	**4,084.08**	**2,333.52**	**133.30%**	**9,473.30**	**15,861.49**	**6,388.19**	**67.43%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	10,497.03	13,187.46	2,690.43	25.63%	112,068.85	65,349.90	-46,718.95	-41.69%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**10,497.03**	**13,187.46**	**2,690.43**	**25.63%**	**112,068.85**	**65,349.90**	**-46,718.95**	**-41.69%**
RevCategory: 4472 - INTEREST INCOME								
	3,285.01	54,029.92	50,744.91	1,544.74%	36,863.85	283,799.05	246,935.20	669.86%

SubCategor…	2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory 4472 - INTEREST INCOME Total:	**3,285.01**	**54,029.92**	**50,744.91**	**1,544.74%**	**36,863.85**	**283,799.05**	**246,935.20**	**669.86%**
RevCategory: 4474 - SALE OF ASSETS								
	0.00	8,395.50	8,395.50	0.00%	10,545.00	8,395.50	-2,149.50	-20.38%
RevCategory 4474 - SALE OF ASSETS Total:	**0.00**	**8,395.50**	**8,395.50**	**0.00%**	**10,545.00**	**8,395.50**	**-2,149.50**	**-20.38%**
RevCategory: 4475 - RENT INCOME								
	600.00	600.00	0.00	0.00%	5,400.00	5,400.00	0.00	0.00%
RevCategory 4475 - RENT INCOME Total:	**600.00**	**600.00**	**0.00**	**0.00%**	**5,400.00**	**5,400.00**	**0.00**	**0.00%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	292,770.00	170,520.00	-122,250.00	-41.76%	1,473,571.00	856,920.00	-616,651.00	-41.85%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**292,770.00**	**170,520.00**	**-122,250.00**	**-41.76%**	**1,473,571.00**	**856,920.00**	**-616,651.00**	**-41.85%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,412.75	5,504.50	91.75	1.70%	48,620.00	47,212.00	-1,408.00	-2.90%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,412.75**	**5,504.50**	**91.75**	**1.70%**	**48,620.00**	**47,212.00**	**-1,408.00**	**-2.90%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	9,804.61	4,194.91	-5,609.70	-57.21%	85,832.48	104,226.45	18,393.97	21.43%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**9,804.61**	**4,194.91**	**-5,609.70**	**-57.21%**	**85,832.48**	**104,226.45**	**18,393.97**	**21.43%**
Revenue Total:	**1,452,511.32**	**1,461,311.44**	**8,800.12**	**0.61%**	**12,665,936.44**	**13,669,089.81**	**1,003,153.37**	**7.92%**
Expense								
510 - SALARIES	200,215.68	239,640.58	-39,424.90	-19.69%	1,689,786.08	1,941,944.07	-252,157.99	-14.92%
520 - EMPLOYEE BENEFITS	66,765.61	531,075.62	-464,310.01	-695.43%	597,696.31	1,101,279.44	-503,583.13	-84.25%
522 - PAYROLL TAXES	13,848.00	24,115.01	-10,267.01	-74.14%	126,193.76	152,384.76	-26,191.00	-20.75%
525 - TRAVEL & TRAINING	1,182.50	1,408.00	-225.50	-19.07%	11,610.77	32,525.52	-20,914.75	-180.13%
530 - UTILITIES	58,904.19	73,070.42	-14,166.23	-24.05%	498,503.33	640,478.71	-141,975.38	-28.48%
535 - OPERATING SUPPLIES & OTHER	40,273.75	55,936.66	-15,662.91	-38.89%	360,915.55	386,221.81	-25,306.26	-7.01%
540 - TAXES AND FEES	39,751.35	44,096.71	-4,345.36	-10.93%	381,790.92	436,868.51	-55,077.59	-14.43%
550 - REPAIR & MAINTENANCE	131,573.37	84,471.17	47,102.20	35.80%	517,052.28	954,049.48	-436,997.20	-84.52%
560 - INSURANCE	8,860.58	10,002.09	-1,141.51	-12.88%	80,817.27	93,095.79	-12,278.52	-15.19%
565 - PROFESSIONAL FEES	5,049.41	4,135.60	913.81	18.10%	40,108.30	34,823.17	5,285.13	13.18%
570 - BONDS	14,797.42	10,880.75	3,916.67	26.47%	152,243.46	117,593.43	34,650.03	22.76%
580 - DEPRECIATION	378,923.34	412,416.65	-33,493.31	-8.84%	3,810,310.06	3,721,749.85	88,560.21	2.32%
581 - AMORTIZATION OF SOFTWARE	3,817.60	3,605.00	212.60	5.57%	32,445.00	32,445.00	0.00	0.00%
585 - BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	32,088.01	27,317.70	4,770.31	14.87%
590 - COMPUTER MAINTENANCE	11,997.27	13,641.66	-1,644.39	-13.71%	103,460.49	133,708.77	-30,248.28	-29.24%
595 - TRANSFER OF COSTS	-11,000.00	3,575.00	-14,575.00	-132.50%	49,000.00	36,175.00	12,825.00	26.17%
597 - CHEMICALS	6,892.34	15,270.23	-8,377.89	-121.55%	68,486.35	117,659.46	-49,173.11	-71.80%
598 - SLUDGE DISPOSAL	60,047.88	46,721.42	13,326.46	22.19%	362,045.10	415,549.42	-53,504.32	-14.78%
Expense Total:	**1,034,900.29**	**1,577,062.57**	**-542,162.28**	**-52.39%**	**8,914,553.04**	**10,375,869.89**	**-1,461,316.85**	**-16.39%**
Fund 2 Surplus (Deficit):	**417,611.03**	**-115,751.13**	**-533,362.16**	**-127.72%**	**3,751,383.40**	**3,293,219.92**	**-458,163.48**	**-12.21%**
Total Surplus (Deficit):	**602,296.92**	**-177,156.97**	**-779,453.89**	**-129.41%**	**6,503,469.93**	**7,072,057.41**	**568,587.48**	**8.74%**

Fund Summary

Fund	2021-2022 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	184,685.89	-61,405.84	-246,091.73	-133.25%	2,752,086.53	3,778,837.49	1,026,750.96	37.31%
2 - SEWER	417,611.03	-115,751.13	-533,362.16	-127.72%	3,751,383.40	3,293,219.92	-458,163.48	-12.21%
Total Surplus (Deficit):	**602,296.92**	**-177,156.97**	**-779,453.89**	**-129.41%**	**6,503,469.93**	**7,072,057.41**	**568,587.48**	**8.74%**

Balance Sheet

Account Summary

Rogers Water Utilities, AR

As Of 03/31/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER				
Assets				
**** ASSETS & DEFERRED OUTFLOWS****				
GLCategory: 010 - CASH-DEMAND DEPOSITS				
1-0100.00	PETTY CASH AND CHANGE FUNDS	1,725.00	1,725.00	0.00
1-0100.09	CHECKING-O&M ACCOUNT	102,551.88	197,293.80	-94,741.92
1-0100.11	CHECKING-FNBANK OF ROGERS	302,644.63	143,633.02	159,011.61
1-0111.05	SAVINGS-UTILITY MONEY FUND	3,708,541.99	2,093,890.19	1,614,651.80
1-0111.08	SAVINGS-DEPR MONEY FUND	22,014.92	97,417.11	-75,402.19
1-0111.09	SAVINGS-O & M MONEY FUND	1,979,289.99	3,768,553.29	-1,789,263.30
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	165,082.82	1,139,676.29	-974,593.47
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**6,281,851.23**	**7,442,188.70**	**-1,160,337.47**
GLCategory: 020 - INVESTMENTS				
1-0215.00	INVESTMENT-O&M	1,036,178.30	1,019,435.62	16,742.68
1-0215.01	INVESTMENT-O&M	757,888.09	755,614.57	2,273.52
1-0215.02	INVESTMENT-O&M	1,071,947.34	1,057,666.73	14,280.61
1-0215.03	INVESTMENT-METER DEPOSITS	553,101.70	544,897.48	8,204.22
1-0215.05	INVESTMENT-METER DEPOSITS	545,095.78	536,748.53	8,347.25
1-0215.07	INVESTMENT-O&M	546,636.87	539,086.82	7,550.05
1-0215.08	INVESTMENT-DEPRECIATION	543,879.07	536,542.08	7,336.99
1-0215.10	INVESTMENT-O&M	1,071,457.97	1,058,183.95	13,274.02
1-0215.11	INVESTMENT-DEPRECIATION	540,891.24	539,589.22	1,302.02
1-0215.12	INVESTMENT-O&M	0.00	502,797.37	-502,797.37
1-0215.15	INVESTMENT-O&M	543,149.11	539,000.00	4,149.11
1-0215.16	INVESTMENT-DEPRECIATION	881,900.12	869,795.14	12,104.98
1-0215.17	INVESTMENT-O&M	1,083,292.52	1,070,456.95	12,835.57
1-0215.19	INVESTMENT-O&M	1,114,147.04	0.00	1,114,147.04
1-0215.21	INVESTMENT-O&M	1,061,185.25	1,047,396.35	13,788.90
1-0215.22	INVESTMENT-O&M	1,088,045.73	1,073,296.99	14,748.74
1-0215.23	INVESTMENT-DEPRECIATION	535,248.55	527,465.01	7,783.54
1-0215.24	INVESTMENT-O&M	1,103,820.02	1,101,414.47	2,405.55
1-0215.25	INVESTMENT-O&M	531,727.29	524,554.21	7,173.08
1-0215.26	INVESTMENT-O&M	710,837.02	700,000.00	10,837.02
1-0215.27	INVESTMENT-O&M	501,524.55	0.00	501,524.55
	Total GLCategory 020 - INVESTMENTS:	**15,821,953.56**	**14,543,941.49**	**1,278,012.07**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	1,654,408.99	1,424,168.08	230,240.91
1-0300.01	UNAPPLIED CREDITS	-157,930.64	0.00	-157,930.64
1-0300.05	ACCTS REC-OTHER	28,470.20	72,978.55	-44,508.35
1-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	-402.41	0.00	-402.41
1-0300.15	ACCTS REC-UNBILLED REVENUE	740,000.00	615,000.00	125,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-136,500.00	-137,000.00	500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,128,046.14**	**1,975,146.63**	**152,899.51**
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	13,482,879.58	0.00	13,482,879.58
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**13,482,879.58**	**0.00**	**13,482,879.58**
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	321.51	2,364.88	-2,043.37
1-0400.01	PREPAID PROFESSIONAL FEES	3,406.83	3,025.03	381.80
1-0400.05	PREPAID-WORKMANS COMP	22,200.52	26,466.25	-4,265.73
1-0400.10	PREPAID-INSURANCE	12,676.18	12,792.71	-116.53

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0400.15	PREPAID-MAINT CONTRACT	43,163.98	37,166.18	5,997.80
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**81,769.02**	**81,815.05**	**-46.03**
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	373,590.12	418,842.05	-45,251.93
1-0512.14	REGIONS BANK - DEBT - 2012	222,782.36	209,661.09	13,121.27
1-0516.14	REGIONS BANK - DEBT - 2016	189,406.30	173,865.05	15,541.25
	Total GLCategory 050 - RESTRICTED FUNDS:	**785,778.78**	**802,368.19**	**-16,589.41**
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	1,046,030.70	470,710.91	575,319.79
	Total GLCategory 060 - INVENTORY:	**1,046,030.70**	**470,710.91**	**575,319.79**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	629,096.26	496,529.04	132,567.22
1-0800.01	VEHICLES	623,991.09	624,679.79	-688.70
1-0800.02	SHOP EQUIPMENT & TOOLS	46,900.46	49,801.30	-2,900.84
1-0800.03	FIELD EQUIPMENT	863,293.45	829,864.79	33,428.66
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	4,249,489.76	3,666,370.81	583,118.95
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	57,462,741.00	55,643,689.81	1,819,051.19
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	58,862,473.53	54,419,815.14	4,442,658.39
1-0800.25	CONSTRUCTION IN PROGRESS	4,730,765.55	3,887,574.09	843,191.46
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-411,135.25	-370,178.35	-40,956.90
1-0800.51	ACCM DEPR-VEHICLES	-494,808.05	-440,629.91	-54,178.14
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,171.40	-49,554.82	2,383.42
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-605,226.04	-576,841.34	-28,384.70
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-23,952.77	-21,527.17	-2,425.60
1-0800.55	ACCM DEPR-PUMPING EQUIP	-58,740.67	-50,754.27	-7,986.40
1-0800.58	ACCM DEPR-WATER METERS	-1,064,760.57	-917,522.05	-147,238.52
1-0800.59	ACCM DEPR-WATER SERVICE	-1,343,268.53	-1,325,107.83	-18,160.70
1-0800.60	ACCM DEPR-WATER TOWERS	-5,297,411.64	-5,038,951.01	-258,460.63
1-0800.61	ACCM DEPR-MAINLINE	-20,651,794.99	-19,586,054.78	-1,065,740.21
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,291,584.69	-1,229,079.69	-62,505.00
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-12,887,012.97	-11,753,422.37	-1,133,590.60
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**100,783,862.40**	**94,334,157.33**	**6,449,705.07**
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	-154,845.00	-59,945.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**259,655.00**	**96,355.00**	**163,300.00**
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
1-0900.14	DEFERRED OUTFLOWS/PENSIONS	-12,877.35	556,560.06	-569,437.41
	Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:	**-12,877.35**	**556,560.06**	**-569,437.41**
	Total ** ASSETS & DEFERRED OUTFLOWS:**	**140,658,949.06**	**120,303,243.36**	**20,355,705.70**
	Total Assets:	**140,658,949.06**	**120,303,243.36**	**20,355,705.70**

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	533,942.73	791,063.35	257,120.62
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLUTI	1,043,573.44	933,359.21	-110,214.23
1-1100.04	ACCOUNTS PAYABLE-SEWER	0.00	1,250,015.98	1,250,015.98
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	15,000.00	15,000.00	0.00
1-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	0.00	475.00	475.00

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	7,458.33	0.00	-7,458.33
1-1100.51	SALES/USE TAX PAYABLE	65,840.11	59,644.55	-6,195.56
1-1107.01	GARNISHMENTS	943.90	0.00	-943.90
1-1109.01	MISC PAYROLL DEDUCTIONS	163.82	-212.58	-376.40
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	640.62	-75.93	-716.55
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**1,667,562.95**	**3,046,871.83**	**1,379,308.88**
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	37,989.57	89,729.02	51,739.45
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	15,744.39	18,136.11	2,391.72
1-1258.16	2016 BOND PREMIUM	362,643.09	390,361.05	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-318,820.31	-367,248.95	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-95,024.87	-102,287.99	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-10,894.74	-11,727.54	-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:	**17,806,368.11**	**18,567,287.83**	**760,919.72**
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,342,409.00	1,316,174.00	-26,235.00
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	108,350.00	147,600.00	39,250.00
1-1300.02	ARO DEPOSITS	23,075.00	0.00	-23,075.00
	Total GLCategory 130 - OTHER LIABILITIES:	**1,473,834.00**	**1,463,774.00**	**-10,060.00**
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	13,828,802.66	0.00	-13,828,802.66
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**13,828,802.66**	**0.00**	**-13,828,802.66**
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	925,274.88	63,473.59	-861,801.29
	Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:	**1,458,202.83**	**2,016,365.42**	**558,162.59**
	Total ** LIABILITIES & DEFERRED INFLOWS **:	**36,234,770.55**	**25,094,299.08**	**-11,140,471.47**
	Total Liability:	**36,234,770.55**	**25,094,299.08**	**-11,140,471.47**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	65,712,950.07	61,170,081.35	4,542,868.72
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:	**100,645,341.02**	**92,456,857.75**	**8,188,483.27**
	Total ** EQUITY **:	**100,645,341.02**	**92,456,857.75**	**8,188,483.27**
	Total Beginning Equity:	**100,645,341.02**	**92,456,857.75**	**8,188,483.27**
Total Revenue		13,944,037.01	12,076,965.64	1,867,071.37
Total Expense		10,165,199.52	9,324,879.11	-840,320.41
Revenues Over/(Under) Expenses		**3,778,837.49**	**2,752,086.53**	**1,026,750.96**
	Total Equity and Current Surplus (Deficit):	**104,424,178.51**	**95,208,944.28**	**9,215,234.23**
	Total Liabilities, Equity and Current Surplus (Deficit):	**140,658,949.06**	**120,303,243.36**	**20,355,705.70**

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	78,028.67	141,762.03	-63,733.36
2-0111.09	SAVINGS-O & M MONEY FUND	3,456,416.75	2,967,516.41	488,900.34
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	271,361.10	2,075,258.47	-1,803,897.37
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**3,805,956.52**	**5,184,686.91**	**-1,378,730.39**
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	1,035,947.21	1,117,523.12	-81,575.91
2-0215.01	INVESTMENT-O&M	653,113.54	651,541.37	1,572.17
2-0215.02	INVESTMENT-O&M	1,528,997.84	1,510,667.71	18,330.13
2-0215.03	INVESTMENT-O&M	1,083,292.50	1,070,456.95	12,835.55
2-0215.04	INVESTMENT-O&M	535,917.35	531,770.59	4,146.76
2-0215.05	INVESTMENT-O&M	1,044,983.96	1,032,289.61	12,694.35
2-0215.06	INVESTMENT-O&M	1,094,346.19	1,076,707.51	17,638.68
2-0215.08	INVESTMENT-O&M	546,636.84	539,086.82	7,550.02
2-0215.09	INVESTMENT-O&M	541,251.62	532,459.14	8,792.48
2-0215.10	INVESTMENT-O&M	1,069,816.17	1,059,571.24	10,244.93
2-0215.11	INVESTMENT-O&M	1,074,356.95	1,057,824.59	16,532.36
2-0215.12	INVESTMENT-O&M	1,505,209.10	1,501,928.81	3,280.29
2-0215.16	INVESTMENT-O&M	1,046,148.04	1,030,608.02	15,540.02
2-0215.17	INVESTMENT-O&M	561,849.39	554,117.12	7,732.27
2-0215.18	INVESTMENT-O&M	1,046,427.87	1,027,289.76	19,138.11
2-0215.19	INVESTMENT-O&M	1,000,551.39	900,991.89	99,559.50
2-0215.23	INVESTMENT-O&M	812,385.16	850,000.00	-37,614.84
2-0215.30	INVESTMENT-O&M	1,266,076.18	0.00	1,266,076.18
2-0215.31	INVESTMENT-O&M	763,831.79	0.00	763,831.79
2-0215.32	INVESTMENT-O&M	1,004,909.60	0.00	1,004,909.60
2-0215.33	INVESTMENT-O&M	752,286.82	0.00	752,286.82
2-0215.34	INVESTMENT-O&M	1,101,311.21	0.00	1,101,311.21
	Total GLCategory 020 - INVESTMENTS:	**21,069,646.72**	**16,044,834.25**	**5,024,812.47**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,309,995.65	1,169,189.72	140,805.93
2-0300.05	ACCTS REC-OTHER	49,601.57	6,704.77	42,896.80
2-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	-855.18	0.00	-855.18
2-0300.15	ACCTS REC-UNBILLED REVENUE	745,000.00	650,000.00	95,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-158,000.00	-164,500.00	6,500.00
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**1,945,742.04**	**1,661,394.49**	**284,347.55**
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	13,828,802.66	0.00	13,828,802.66
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**13,828,802.66**	**0.00**	**13,828,802.66**
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	388.22	3,102.24	-2,714.02
2-0400.01	PREPAID PROFESSIONAL FEES	3,406.83	3,025.03	381.80
2-0400.05	PREPAID-WORKMANS COMP	31,028.46	35,629.98	-4,601.52
2-0400.10	PREPAID-INSURANCE	21,726.59	20,121.32	1,605.27
2-0400.15	PREPAID-MAINT CONTRACT	54,710.44	49,090.27	5,620.17
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**111,260.54**	**110,968.84**	**291.70**
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	176,730.10	72,871.13	103,858.97
	Total GLCategory 060 - INVENTORY:	**176,730.10**	**72,871.13**	**103,858.97**
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	524,484.78	498,391.97	26,092.81
	Total GLCategory 070 - RESTRICTED FUNDS:	**524,484.78**	**498,391.97**	**26,092.81**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	618,531.57	495,061.80	123,469.77
2-0800.01	VEHICLES	1,690,756.16	1,386,205.95	304,550.21
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	4,220,110.21	3,624,179.99	595,930.22
2-0800.12	EASEMENTS	1,141,899.28	1,141,899.28	0.00
2-0800.13	STRUCTURES & PARKING LOT	2,116,974.25	2,112,485.40	4,488.85
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	45,936,093.35	45,410,645.39	525,447.96
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,105,850.24	65,609,075.18	5,496,775.06
2-0800.19	SEWER REHAB.	6,365,297.07	6,331,818.41	33,478.66
2-0800.20	CONTRIBUTED SEWER SYSTEM	51,455,141.17	47,684,408.31	3,770,732.86
2-0800.25	CONSTRUCTION IN PROGRESS	4,781,012.72	7,099,595.27	-2,318,582.55
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-458,942.04	-428,639.06	-30,302.98
2-0800.51	ACCM DEPR-VEHICLES	-1,211,562.17	-1,102,190.95	-109,371.22
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-51,270.69	-53,871.88	2,601.19
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,080,853.81	-1,044,282.24	-36,571.57
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-56,221.51	-53,843.53	-2,377.98
2-0800.58	ACCM DEPR-WATER METERS	-1,052,748.09	-895,942.37	-156,805.72
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,395,238.76	-1,313,367.35	-81,871.41
2-0800.66	ACCM DEPR-SEWER SYSTEM	-19,663,280.54	-18,900,629.62	-762,650.92
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-10,812.36	-372.84
2-0800.70	ACCM DEPR-POLL. CONTROL	-30,778,278.02	-28,364,885.71	-2,413,392.31
2-0800.71	ACCM DEPR-SEWER REHAB	-1,304,881.18	-1,179,118.29	-125,762.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEM	-11,902,434.94	-10,946,541.67	-955,893.27
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**122,850,655.57**	**118,771,516.66**	**4,079,138.91**
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	-154,845.00	-59,945.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**259,655.00**	**96,355.00**	**163,300.00**
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
2-0900.14	DEFERRED OUTFLOWS/PENSION	-47,948.42	863,876.37	-911,824.79
	Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:	**-47,948.42**	**863,876.37**	**-911,824.79**
	Total ** ASSETS & DEFERRED OUTFLOWS:**	**164,524,985.51**	**143,304,895.62**	**21,220,089.89**
	Total Assets:	**164,524,985.51**	**143,304,895.62**	**21,220,089.89**

Liability

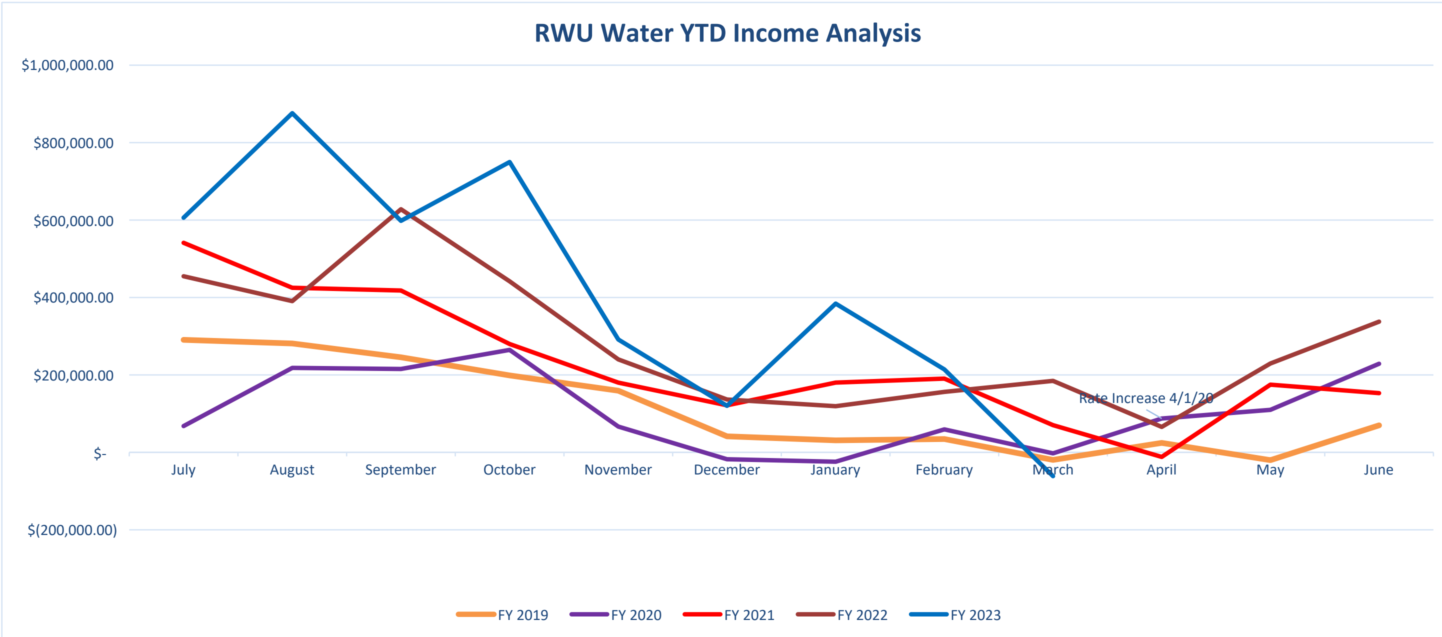
Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	477,217.51	398,902.03	-78,315.48
2-1100.05	ACCOUNT PAYABLE-WATER	0.00	-1,250,015.98	-1,250,015.98
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	10,866.49	0.00	-10,866.49
2-1109.01	MISC PAYROLL DEDUCTIONS	-633.71	-277.84	355.87
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	533.38	-578.64	-1,112.02
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**485,997.26**	**-853,956.84**	**-1,339,954.10**
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	55,491.96	134,330.78	78,838.82
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	672,785.58	783,380.46	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	234,902.80	273,517.12	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-9,599.97	-11,178.21	-1,578.24

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1280.16	LONG-TERM BONDS - 2016	6,955,000.00	8,130,000.00	1,175,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**8,510,541.37**	**9,773,697.67**	**1,263,156.30**
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	0.00	-189.30
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	170,520.00	292,770.00	122,250.00
2-1300.02	ARO DEPOSITS	4,350.00	0.00	-4,350.00
	Total GLCategory 130 - OTHER LIABILITIES:	**175,059.30**	**292,770.00**	**117,710.70**
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	13,482,879.58	0.00	-13,482,879.58
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**13,482,879.58**	**0.00**	**-13,482,879.58**
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	1,470,498.12	101,424.41	-1,369,073.71
	Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:	**2,317,752.47**	**3,221,949.53**	**904,197.06**
	Total ** LIABILITIES & DEFERRED INFLOWS **:	**24,972,229.98**	**12,434,460.36**	**-12,537,769.62**
	Total Liability:	**24,972,229.98**	**12,434,460.36**	**-12,537,769.62**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	58,446,613.12	54,666,230.26	3,780,382.86
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:	**136,259,535.61**	**127,119,051.86**	**9,140,483.75**
	Total ** EQUITY **:	**136,259,535.61**	**127,119,051.86**	**9,140,483.75**
	Total Beginning Equity:	**136,259,535.61**	**127,119,051.86**	**9,140,483.75**
Total Revenue		13,669,089.81	12,665,936.44	1,003,153.37
Total Expense		10,375,869.89	8,914,553.04	-1,461,316.85
Revenues Over/(Under) Expenses		**3,293,219.92**	**3,751,383.40**	**-458,163.48**
	Total Equity and Current Surplus (Deficit):	**139,552,755.53**	**130,870,435.26**	**8,682,320.27**
	Total Liabilities, Equity and Current Surplus (Deficit):	**164,524,985.51**	**143,304,895.62**	**21,220,089.89**

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	$ (61,405.84)		
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**	**$ 3,778,837.49**	$ 1,026,750.96	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	$ 3,778,837.49		
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	$ 3,778,837.49		
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	$ (115,751.13)		
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**	**$ 3,293,219.92**	$ (458,173.90)	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	$ 3,293,219.92		
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	$ 3,293,219.92		
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
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$600,000.00
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$(200,000.00)
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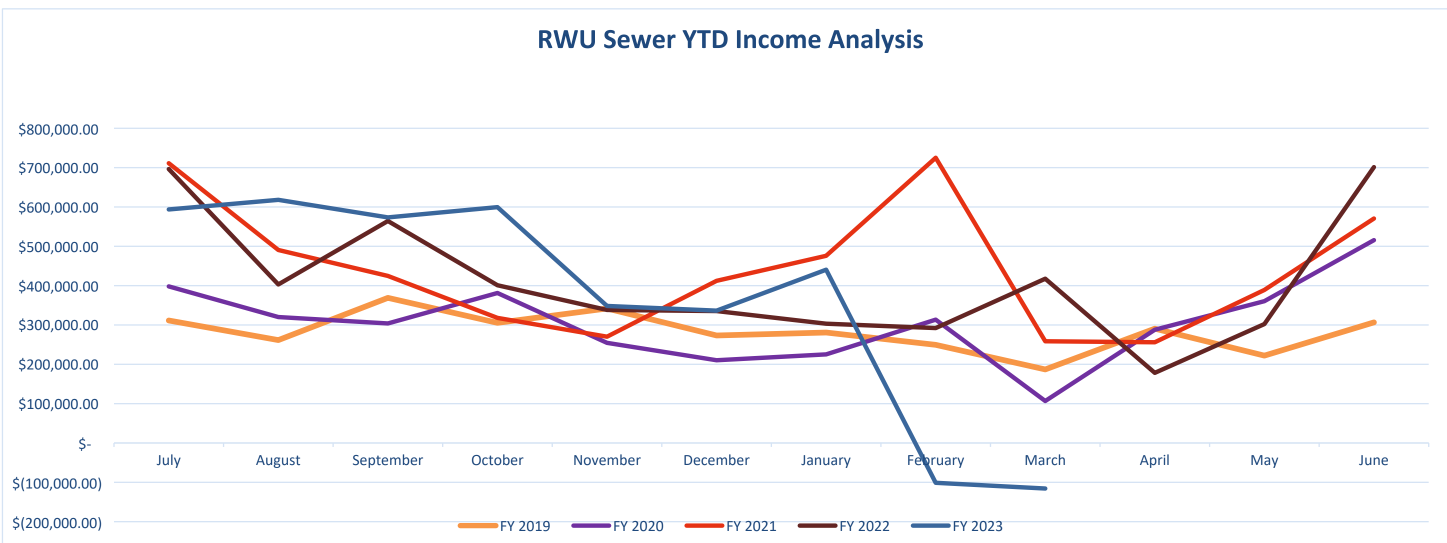
Rate Increase 4/1/20
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023


RWU Sewer YTD Income Analysis
$800,000.00
$700,000.00
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$500,000.00
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$300,000.00
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July
August
September
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February
March
April
May
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FY 2019
FY 2020
FY 2021
FY 2022
FY 2023

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 03/31/2023

		2022-2023 March Activity	2021-2022 March Activity	March 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	583,004.47	510,168.53	72,835.94	14.28%	7,548,794.03	6,208,575.84	1,340,218.19	21.59%
1-4450.00	COMMERCIAL WATER	283,991.88	251,165.50	32,826.38	13.07%	3,670,609.10	2,977,441.60	693,167.50	23.28%
1-4460.00	INDUSTRIAL WATER	98,091.60	114,334.97	-16,243.37	-14.21%	1,246,880.35	1,112,031.85	134,848.50	12.13%
1-4470.00	HYDRANTS	734.31	1,195.00	-460.69	-38.55%	10,389.31	10,725.00	-335.69	-3.13%
1-4470.01	FIRE LINES	10,780.00	10,340.00	440.00	4.26%	96,030.67	92,140.00	3,890.67	4.22%
1-4470.02	LABOR SALES	8,664.77	2,976.55	5,688.22	191.10%	16,427.57	57,096.95	-40,669.38	-71.23%
1-4470.03	AR DEPT OF HEALTH FEE	11,886.85	11,698.00	188.85	1.61%	106,341.68	104,835.20	1,506.48	1.44%
1-4470.04	LARGE TAP FEES	200.00	1,175.00	-975.00	-82.98%	14,675.00	14,300.00	375.00	2.62%
1-4470.05	MACHINE TIME SALES	3,265.32	2,065.00	1,200.32	58.13%	17,178.91	18,850.30	-1,671.39	-8.87%
1-4470.06	HYDRANT METER RENTALS	-2,184.00	4,949.00	-7,133.00	-144.13%	48,027.00	44,688.00	3,339.00	7.47%
1-4470.07	MISC. WATER SALES	5,324.16	1,544.83	3,779.33	244.64%	54,873.66	37,000.44	17,873.22	48.31%
1-4471.00	SERVICE CHG. INCOME	15,069.15	41,638.00	-26,568.85	-63.81%	157,354.29	364,220.16	-206,865.87	-56.80%
1-4471.05	PENALTY	41,257.25	7,198.59	34,058.66	473.13%	96,164.09	82,570.37	13,593.72	16.46%
1-4472.00	INTEREST INCOME-INVESTMNTS	39,426.29	2,690.89	36,735.40	1,365.18%	177,978.72	26,033.57	151,945.15	583.65%
1-4472.01	INTEREST INCOME-BANK ACCTS	7,988.27	1,312.53	6,675.74	508.62%	45,782.56	8,314.37	37,468.19	450.64%
1-4472.98	INTEREST INCOME-BOND FUNDS	1,331.25	7.94	1,323.31	16,666.37%	9,277.15	96.65	9,180.50	9,498.71%
1-4474.00	SALE OF ASSETS	0.00	0.00	0.00	0.00%	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%	10,759.00	30,756.01	-19,997.01	-65.02%
1-4476.00	NEW CUSTOMER FEES	4,950.00	5,900.00	-950.00	-16.10%	45,950.00	53,240.00	-7,290.00	-13.69%
1-4476.10	ACCESS FEES	53,100.00	61,500.00	-8,400.00	-13.66%	181,500.00	268,200.00	-86,700.00	-32.33%
1-4476.20	IMPACT FEES	50,300.00	80,200.00	-29,900.00	-37.28%	319,600.00	491,200.00	-171,600.00	-34.93%
1-4482.00	INLAND BILLING REVENUE	5,504.50	5,412.75	91.75	1.70%	47,212.00	48,620.00	-1,408.00	-2.90%
1-4485.00	MISCELLANEOUS INCOME	-274.53	931.28	-1,205.81	-129.48%	10,499.92	14,143.08	-3,643.16	-25.76%
	Revenue Total:	**1,223,606.54**	**1,121,821.69**	**101,784.85**	**9.07%**	**13,944,037.01**	**12,076,965.64**	**1,867,071.37**	**15.46%**
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	250.00	250.00	0.00	0.00%	1,346.85	1,134.05	-212.80	-18.76%
1-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	98.55	87.60	88.89%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	224.60	0.00	-224.60	0.00%	1,301.61	94.50	-1,207.11	-1,277.37%
1-555-5302	JANITORIAL EXPENSE	1,654.15	1,704.99	50.84	2.98%	15,363.78	12,890.28	-2,473.50	-19.19%
1-555-5305	MISCELLANEOUS	26,916.32	3,235.35	-23,680.97	-731.94%	128,913.37	39,472.35	-89,441.02	-226.59%
1-555-5350	UTILITIES	3,122.87	2,826.83	-296.04	-10.47%	26,365.60	21,706.65	-4,658.95	-21.46%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,545.60	-184.80	-1.60%	105,573.60	103,910.40	-1,663.20	-1.60%
1-555-5500	WATER PURCHASES	353,175.46	360,797.85	7,622.39	2.11%	4,160,348.48	3,959,522.19	-200,826.29	-5.07%

		2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5580	EQUIP. MAINT. FEES	89.00	373.55	284.55	76.17%	2,942.86	2,561.95	-380.91	-14.87%
1-555-5581	SOFTWARE MAINTENANCE FEES	11,942.09	9,887.36	-2,054.73	-20.78%	108,095.99	84,065.91	-24,030.08	-28.58%
1-555-5600	INSURANCE	1,636.56	1,441.33	-195.23	-13.55%	14,987.06	12,172.90	-2,814.16	-23.12%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,195.16	59.56	4.98%	10,093.17	9,782.08	-311.09	-3.18%
1-555-5651	ATTORNEY RETAINER FEES	1,420.00	2,372.00	952.00	40.13%	22,270.00	22,953.48	683.48	2.98%
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%	303,674.44	314,874.52	11,200.08	3.56%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-20,788.47	-20,788.47	0.00	0.00%
1-555-5703	2012 BOND INTEREST	15,731.25	16,748.44	1,017.19	6.07%	145,650.00	154,527.63	8,877.63	5.75%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	36,321.48	36,321.48	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,793.79	-1,793.79	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	5,447.34	5,447.34	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	624.60	624.60	0.00	0.00%
1-555-5800	DEPRECIATION	241,895.26	220,500.00	-21,395.26	-9.70%	2,181,735.34	2,184,500.00	2,764.66	0.13%
1-555-5801	AMORIZATION OF SOFTWARE HOSTING…	2,500.00	2,500.00	0.00	0.00%	22,500.00	22,500.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTIN…	1,105.00	1,105.00	0.00	0.00%	9,945.00	9,945.00	0.00	0.00%
1-555-5850	BAD DEBTS	2,662.06	2,537.61	-124.45	-4.90%	23,371.19	26,850.21	3,479.02	12.96%
	Department 555 - GENERAL EXPENSES Total:	**712,570.50**	**675,678.58**	**-36,891.92**	**-5.46%**	**7,308,300.45**	**7,007,373.81**	**-300,926.64**	**-4.29%**
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	39,228.51	21,773.97	-17,454.54	-80.16%	287,068.82	246,264.28	-40,804.54	-16.57%
1-560-5101	CONTRACT SALARY	0.00	1,109.46	1,109.46	100.00%	0.00	4,742.27	4,742.27	100.00%
1-560-5102	CAPITALIZED COSTS	-24,500.00	-21,716.25	2,783.75	12.82%	-172,433.75	-133,462.64	38,971.11	29.20%
1-560-5104	PERS-ENGINEERING	7,284.69	3,308.89	-3,975.80	-120.16%	42,606.39	33,572.54	-9,033.85	-26.91%
1-560-5105	HEALTH INSURANCE	5,379.25	4,086.77	-1,292.48	-31.63%	44,404.02	40,741.87	-3,662.15	-8.99%
1-560-5106	LIFE INSURANCE	114.70	93.40	-21.30	-22.81%	965.49	953.28	-12.21	-1.28%
1-560-5107	DISABILITY INSURANCE	35.59	27.79	-7.80	-28.07%	286.99	286.65	-0.34	-0.12%
1-560-5111	FICA	3,488.68	1,591.65	-1,897.03	-119.19%	21,236.13	17,892.45	-3,343.68	-18.69%
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	150.00	192.50	42.50	22.08%	375.00	330.00	-45.00	-13.64%
1-560-5305	MISCELLANEOUS	82.66	0.00	-82.66	0.00%	324.08	150.00	-174.08	-116.05%
1-560-5306	SUPPLIES	187.24	317.68	130.44	41.06%	3,156.30	1,830.17	-1,326.13	-72.46%
1-560-5307	OUTSIDE SERVICES	520.15	554.60	34.45	6.21%	8,346.49	4,821.78	-3,524.71	-73.10%
1-560-5308	ASSOCIATION DUES & EXPENSE	85.00	0.00	-85.00	0.00%	562.50	1,248.00	685.50	54.93%
1-560-5551	VEHICLE EXPENSE	528.41	248.91	-279.50	-112.29%	4,792.15	3,712.32	-1,079.83	-29.09%
1-560-5581	SOFTWARE MAINTENANCE	891.45	723.63	-167.82	-23.19%	7,465.04	6,549.90	-915.14	-13.97%
1-560-5601	WORKMANS COMPENSATION	602.81	533.86	-68.95	-12.92%	5,011.59	5,230.92	219.33	4.19%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	27.89	19.95	-7.94	-39.80%	250.25	189.65	-60.60	-31.95%
1-560-5603	INSURANCE-VEHICLES	53.10	44.77	-8.33	-18.61%	411.26	318.61	-92.65	-29.08%
1-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	19,499.94	19,440.00	-59.94	-0.31%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	13,300.00	17,500.00	131.58%	-21,800.00	-29,300.00	-7,500.00	-25.60%
	Department 560 - ENGINEERING Total:	**32,126.79**	**28,371.58**	**-3,755.21**	**-13.24%**	**254,504.01**	**225,620.15**	**-28,883.86**	**-12.80%**

		2022-2023 March Activity	2021-2022 March Activity	March 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	78,366.48	60,968.73	-17,397.75	-28.54%	642,967.89	493,429.31	-149,538.58	-30.31%
1-565-5102	CAPITALIZED COSTS	-455.00	-175.00	280.00	160.00%	-2,327.50	-6,820.00	-4,492.50	-65.87%
1-565-5104	PERS-FIELD	15,668.92	8,105.54	-7,563.38	-93.31%	99,468.32	71,975.33	-27,492.99	-38.20%
1-565-5105	HEALTH INSURANCE	11,679.71	12,191.04	511.33	4.19%	100,272.23	105,067.08	4,794.85	4.56%
1-565-5106	LIFE INSURANCE	324.99	298.87	-26.12	-8.74%	2,842.61	2,357.55	-485.06	-20.57%
1-565-5107	DISABILITY INSURANCE	100.85	88.94	-11.91	-13.39%	899.29	725.32	-173.97	-23.99%
1-565-5110	UNIFORMS	1,123.18	809.84	-313.34	-38.69%	8,544.65	7,733.53	-811.12	-10.49%
1-565-5111	FICA	7,540.69	3,836.54	-3,704.15	-96.55%	48,155.97	34,364.76	-13,791.21	-40.13%
1-565-5251	TRAVEL AND TRAINING	300.00	250.00	-50.00	-20.00%	6,207.15	5,110.69	-1,096.46	-21.45%
1-565-5304	SAFETY EQUIPMENT	858.08	24.61	-833.47	-3,386.71%	2,844.07	4,492.00	1,647.93	36.69%
1-565-5305	MISCELLANEOUS	0.00	87.05	87.05	100.00%	132.87	546.48	413.61	75.69%
1-565-5306	OFFICE SUPPLIES	183.25	194.02	10.77	5.55%	2,427.19	3,668.53	1,241.34	33.84%
1-565-5307	OUTSIDE SERVICES	787.63	350.96	-436.67	-124.42%	7,498.87	5,446.55	-2,052.32	-37.68%
1-565-5308	DUES, SUBSCR, LICENSE	149.00	0.00	-149.00	0.00%	751.00	732.15	-18.85	-2.57%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	504.36	475.00	-29.36	-6.18%	8,105.98	7,908.14	-197.84	-2.50%
1-565-5350	UTILITIES	9,377.08	5,713.95	-3,663.13	-64.11%	75,601.32	41,774.19	-33,827.13	-80.98%
1-565-5551	VEHICLE MAINT.	8,374.73	10,223.01	1,848.28	18.08%	50,390.23	32,768.27	-17,621.96	-53.78%
1-565-5552	FIELD REPAIR AND MAINT.	13,359.85	6,246.08	-7,113.77	-113.89%	272,450.40	247,925.90	-24,524.50	-9.89%
1-565-5555	SCADA HAND TOOLS	163.25	85.67	-77.58	-90.56%	250.54	333.11	82.57	24.79%
1-565-5557	EQUIPMENT MAINT.	1,309.18	1,533.04	223.86	14.60%	10,016.79	6,674.39	-3,342.40	-50.08%
1-565-5558	SUPPLIES, HAND TOOLS	4,281.56	1,365.12	-2,916.44	-213.64%	33,861.75	25,787.47	-8,074.28	-31.31%
1-565-5559	GAS AND OIL	3,712.69	2,946.89	-765.80	-25.99%	39,934.56	30,918.65	-9,015.91	-29.16%
1-565-5560	GENERATOR MAINTENANCE	1,880.66	566.08	-1,314.58	-232.23%	6,375.57	2,500.05	-3,875.52	-155.02%
1-565-5561	BUILDING MAINT.	2,825.10	2,732.46	-92.64	-3.39%	13,500.31	7,470.99	-6,029.32	-80.70%
1-565-5563	WATER TOWER MAINT	127.78	0.00	-127.78	0.00%	7,848.17	11,402.50	3,554.33	31.17%
1-565-5601	WORKMANS COMPENSATION	1,819.71	2,220.45	400.74	18.05%	19,555.30	18,206.55	-1,348.75	-7.41%
1-565-5602	INS.-VEHICLES & BLDGS.	1,804.70	1,285.24	-519.46	-40.42%	15,755.30	11,682.02	-4,073.28	-34.87%
1-565-5800	DEPRECIATION	9,166.66	8,330.00	-836.66	-10.04%	82,499.94	74,970.00	-7,529.94	-10.04%
	Department 565 - FIELD Total:	**175,335.09**	**130,754.13**	**-44,580.96**	**-34.10%**	**1,556,830.77**	**1,249,151.51**	**-307,679.26**	**-24.63%**
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	57,891.26	52,366.83	-5,524.43	-10.55%	485,120.51	443,800.39	-41,320.12	-9.31%
1-570-5104	PERS-OFFICE	11,579.68	6,962.74	-4,616.94	-66.31%	74,438.20	64,029.57	-10,408.63	-16.26%
1-570-5105	HEALTH INSURANCE	7,197.00	6,563.04	-633.96	-9.66%	59,424.57	58,598.94	-825.63	-1.41%
1-570-5106	LIFE INSURANCE	152.93	149.44	-3.49	-2.34%	1,365.24	1,458.17	92.93	6.37%
1-570-5107	DISABILITY INSURANCE	47.46	44.47	-2.99	-6.72%	425.89	421.27	-4.62	-1.10%
1-570-5110	UNIFORMS	0.00	0.00	0.00	0.00%	1,538.88	0.00	-1,538.88	0.00%
1-570-5111	FICA	5,498.85	3,308.54	-2,190.31	-66.20%	35,884.18	30,724.99	-5,159.19	-16.79%
1-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	433.68	559.78	126.10	22.53%
1-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	3,173.35	536.16	-2,637.19	-491.87%
1-570-5305	MISCELLANEOUS	290.26	45.93	-244.33	-531.96%	3,078.53	425.23	-2,653.30	-623.97%
1-570-5306	OFFICE SUPPLIES	710.77	232.61	-478.16	-205.56%	7,844.79	10,266.11	2,421.32	23.59%

		2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5307	OUTSIDE SERVICES	550.68	41.34	-509.34	-1,232.08%	2,465.71	1,573.26	-892.45	-56.73%
1-570-5308	ASSOC. DUES & EXPENSES	127.50	0.00	-127.50	0.00%	527.69	468.15	-59.54	-12.72%
1-570-5309	POSTAGE/MAILING	10,706.43	17,715.09	7,008.66	39.56%	97,672.22	105,535.19	7,862.97	7.45%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	0.00	-119.24	0.00%
1-570-5311	PUBLIC RELATIONS	1,532.43	890.72	-641.71	-72.04%	5,174.91	3,829.53	-1,345.38	-35.13%
1-570-5312	ARKANSAS ONE CALL	766.30	805.72	39.42	4.89%	5,793.28	6,730.91	937.63	13.93%
1-570-5313	CASH LONG/SHORT	12.00	-166.35	-178.35	-107.21%	331.11	-262.81	-593.92	-225.99%
1-570-5320	COMPUTER EXPENSE	-4,647.79	333.84	4,981.63	1,492.22%	2,754.83	4,170.46	1,415.63	33.94%
1-570-5601	WORKMANS COMPENSATION	44.21	57.49	13.28	23.10%	477.45	516.21	38.76	7.51%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	-375.00	-1,000.00	-266.67%	-14,375.00	-4,375.00	10,000.00	228.57%
	Department 570 - OFFICE Total:	**93,084.97**	**88,976.45**	**-4,108.52**	**-4.62%**	**773,669.26**	**729,006.51**	**-44,662.75**	**-6.13%**
Department: 580 - METER READING									
1-580-5100	SALARIES	0.00	9,967.85	9,967.85	100.00%	0.00	77,883.77	77,883.77	100.00%
1-580-5104	PERS-METER READING	0.00	1,346.09	1,346.09	100.00%	0.00	11,263.95	11,263.95	100.00%
1-580-5105	HEALTH INSURANCE	0.00	1,634.72	1,634.72	100.00%	0.00	16,118.40	16,118.40	100.00%
1-580-5106	LIFE INSURANCE	0.00	37.36	37.36	100.00%	0.00	336.61	336.61	100.00%
1-580-5107	DISABILITY INSURANCE	0.00	11.12	11.12	100.00%	0.00	101.16	101.16	100.00%
1-580-5110	UNIFORMS	0.00	126.71	126.71	100.00%	0.00	1,438.40	1,438.40	100.00%
1-580-5111	FICA	0.00	665.40	665.40	100.00%	0.00	5,596.88	5,596.88	100.00%
1-580-5570	MAINTENANCE AND FUEL	0.00	531.91	531.91	100.00%	0.00	7,451.68	7,451.68	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	1,126.26	1,126.26	100.00%
1-580-5603	INSURANCE-VEHICLES	0.00	0.00	0.00	0.00%	0.00	125.36	125.36	100.00%
1-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	7,470.00	7,470.00	100.00%
1-580-5950	TRANSFER MR COSTS/SEWER	0.00	-1,925.00	-1,925.00	-100.00%	0.00	-15,325.00	-15,325.00	-100.00%
	Department 580 - METER READING Total:	**0.00**	**13,355.06**	**13,355.06**	**100.00%**	**0.00**	**113,727.13**	**113,727.13**	**100.00%**
Department: 990 - APERS PENSION									
1-990-9900	APERS PENSION ADJ.	271,895.03	0.00	-271,895.03	0.00%	271,895.03	0.00	-271,895.03	0.00%
	Department 990 - APERS PENSION Total:	**271,895.03**	**0.00**	**-271,895.03**	**0.00%**	**271,895.03**	**0.00**	**-271,895.03**	**0.00%**
	Expense Total:	**1,285,012.38**	**937,135.80**	**-347,876.58**	**-37.12%**	**10,165,199.52**	**9,324,879.11**	**-840,320.41**	**-9.01%**
	Fund 1 Surplus (Deficit):	**-61,405.84**	**184,685.89**	**-246,091.73**	**-133.25%**	**3,778,837.49**	**2,752,086.53**	**1,026,750.96**	**37.31%**

		2022-2023 March Activity	2021-2022 March Activity	March 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	792,270.13	722,063.43	70,206.70	9.72%	7,799,147.38	6,962,773.78	836,373.60	12.01%
2-4450.00	COMMERCIAL SEWER	263,568.42	229,352.48	34,215.94	14.92%	2,634,816.17	2,208,840.81	425,975.36	19.29%
2-4460.00	INDUSTRIAL SEWER	144,956.52	176,975.45	-32,018.93	-18.09%	1,847,961.87	1,711,947.37	136,014.50	7.95%
2-4470.02	LABOR SALES	1,873.21	1,275.56	597.65	46.85%	6,663.44	5,135.80	1,527.64	29.74%
2-4470.03	MACHINE TIME SALES	2,210.87	475.00	1,735.87	365.45%	9,198.05	4,337.50	4,860.55	112.06%
2-4471.05	PENALTY	13,187.46	10,497.03	2,690.43	25.63%	65,349.90	112,068.85	-46,718.95	-41.69%
2-4472.00	INTEREST INCOME-INVESTMNTS	47,822.44	2,398.92	45,423.52	1,893.50%	232,689.68	28,477.17	204,212.51	717.11%
2-4472.01	INTEREST INCOME-BANK ACCTS	6,207.48	878.35	5,329.13	606.72%	42,400.86	8,277.54	34,123.32	412.24%
2-4472.98	INTEREST INCOME-BOND FUNDS	0.00	7.74	-7.74	-100.00%	8,708.51	109.14	8,599.37	7,879.21%
2-4474.00	SALE OF ASSETS	8,395.50	0.00	8,395.50	0.00%	8,395.50	10,545.00	-2,149.50	-20.38%
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	5,400.00	5,400.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	5,520.00	6,270.00	-750.00	-11.96%	51,090.00	58,071.00	-6,981.00	-12.02%
2-4476.10	ACCESS FEES	52,800.00	60,300.00	-7,500.00	-12.44%	176,430.00	258,300.00	-81,870.00	-31.70%
2-4476.20	IMPACT FEES	112,200.00	226,200.00	-114,000.00	-50.40%	629,400.00	1,157,200.00	-527,800.00	-45.61%
2-4482.00	INLAND BILLING REVENUE	5,504.50	5,412.75	91.75	1.70%	47,212.00	48,620.00	-1,408.00	-2.90%
2-4485.00	MISCELLANEOUS INCOME	4,194.91	9,804.61	-5,609.70	-57.21%	104,226.45	85,832.48	18,393.97	21.43%
	Revenue Total:	**1,461,311.44**	**1,452,511.32**	**8,800.12**	**0.61%**	**13,669,089.81**	**12,665,936.44**	**1,003,153.37**	**7.92%**
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	250.00	250.00	0.00	0.00%	1,346.83	1,134.05	-212.78	-18.76%
2-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	98.55	87.60	88.89%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	224.59	0.00	-224.59	0.00%	1,301.60	94.50	-1,207.10	-1,277.35%
2-555-5302	JANITORIAL EXPENSE	1,654.15	1,704.98	50.83	2.98%	15,362.76	12,892.21	-2,470.55	-19.16%
2-555-5305	MISCELLANEOUS	20,504.77	2,840.52	-17,664.25	-621.87%	119,197.39	37,899.69	-81,297.70	-214.51%
2-555-5331	IWG/USGS	0.00	5,125.00	5,125.00	100.00%	0.00	15,282.00	15,282.00	100.00%
2-555-5350	UTILITIES	3,109.97	2,812.44	-297.53	-10.58%	26,221.48	21,583.53	-4,637.95	-21.49%
2-555-5401	CITY FRANCHISE FEES	44,096.71	39,751.35	-4,345.36	-10.93%	436,868.51	381,790.92	-55,077.59	-14.43%
2-555-5580	EQUIP. MAINT. FEES	89.00	373.55	284.55	76.17%	2,942.86	2,561.95	-380.91	-14.87%
2-555-5581	SOFTWARE MAINTENANCE FEES	11,942.08	9,887.37	-2,054.71	-20.78%	108,096.01	83,908.97	-24,187.04	-28.83%
2-555-5600	INSURANCE	787.23	822.82	35.59	4.33%	7,351.54	6,893.33	-458.21	-6.65%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,195.16	59.56	4.98%	10,093.17	9,782.08	-311.09	-3.18%
2-555-5651	ATTORNEY RETAINER FEES	3,000.00	3,854.25	854.25	22.16%	24,730.00	30,326.22	5,596.22	18.45%
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	187,166.67	250.01	0.13%	1,692,249.94	1,804,500.03	112,250.09	6.22%
2-555-5801	AMORTIZATION OF SOFTWARE HOSTIN...	2,500.00	2,712.60	212.60	7.84%	22,500.00	22,500.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTIN...	1,105.00	1,105.00	0.00	0.00%	9,945.00	9,945.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	27,317.70	32,088.01	4,770.31	14.87%
	Department 555 - GENERAL EXPENSES Total:	**280,315.76**	**262,612.66**	**-17,703.10**	**-6.74%**	**2,509,535.74**	**2,477,281.04**	**-32,254.70**	**-1.30%**

		2022-2023 March Activity	2021-2022 March Activity	March 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	28,694.81	29,063.52	368.71	1.27%	237,744.12	225,346.13	-12,397.99	-5.50%
2-560-5101	CONTRACT SALARY	0.00	1,109.46	1,109.46	100.00%	0.00	4,742.26	4,742.26	100.00%
2-560-5102	CAPITALIZED COSTS	-15,908.75	-20,575.00	-4,666.25	-22.68%	-123,910.00	-124,578.89	-668.89	-0.54%
2-560-5104	PERS-ENGINEERING	5,733.99	3,445.92	-2,288.07	-66.40%	36,722.96	31,935.44	-4,787.52	-14.99%
2-560-5105	HEALTH INSURANCE	2,689.63	2,452.07	-237.56	-9.69%	22,202.01	20,362.34	-1,839.67	-9.03%
2-560-5106	LIFE INSURANCE	54.73	61.09	6.36	10.41%	519.30	549.79	30.49	5.55%
2-560-5107	DISABILITY INSURANCE	16.20	18.14	1.94	10.69%	152.78	160.59	7.81	4.86%
2-560-5111	FICA	2,735.64	1,637.64	-1,098.00	-67.05%	17,646.90	15,339.37	-2,307.53	-15.04%
2-560-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	4,442.52	108.10	-4,334.42	-4,009.64%
2-560-5252	TRAINING EXPENSE	150.00	192.50	42.50	22.08%	1,971.17	380.00	-1,591.17	-418.73%
2-560-5305	MISCELLANEOUS	82.66	0.00	-82.66	0.00%	324.09	362.60	38.51	10.62%
2-560-5306	SUPPLIES	109.50	317.68	208.18	65.53%	1,566.64	1,447.97	-118.67	-8.20%
2-560-5307	OUTSIDE SERVICES	138.97	151.88	12.91	8.50%	1,731.63	2,644.69	913.06	34.52%
2-560-5308	ASSOCIATION DUES & EXPENSE	85.00	0.00	-85.00	0.00%	314.50	208.00	-106.50	-51.20%
2-560-5551	VEHICLE EXPENSE	146.94	155.72	8.78	5.64%	1,492.59	1,726.84	234.25	13.57%
2-560-5582	SOFTWARE MAINTENANCE	273.12	65.11	-208.01	-319.47%	2,458.04	2,205.66	-252.38	-11.44%
2-560-5601	WORKMANS COMPENSATION	288.45	352.28	63.83	18.12%	2,979.03	3,255.60	276.57	8.50%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	24.63	19.95	-4.68	-23.46%	224.17	189.65	-34.52	-18.20%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	163.71	163.71	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	19,499.94	19,440.00	-59.94	-0.31%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	-12,300.00	-16,500.00	-134.15%	21,800.00	30,300.00	8,500.00	28.05%
	Department 560 - ENGINEERING Total:	**31,700.37**	**8,346.15**	**-23,354.22**	**-279.82%**	**250,046.10**	**236,289.85**	**-13,756.25**	**-5.82%**
Department: 565 - FIELD									
2-565-5100	FIELD SALARIES	81,182.03	56,915.80	-24,266.23	-42.64%	661,832.19	466,882.08	-194,950.11	-41.76%
2-565-5102	CAPITALIZED COSTS	-542.50	0.00	542.50	0.00%	-3,815.00	-2,400.00	1,415.00	58.96%
2-565-5104	PERS-FIELD	16,208.54	7,511.18	-8,697.36	-115.79%	102,058.98	68,875.95	-33,183.03	-48.18%
2-565-5105	HEALTH INSURANCE	15,265.87	10,625.62	-4,640.25	-43.67%	118,194.00	97,739.06	-20,454.94	-20.93%
2-565-5106	LIFE INSURANCE	364.90	305.44	-59.46	-19.47%	3,218.82	2,611.28	-607.54	-23.27%
2-565-5107	DISABILITY INSURANCE	108.00	90.68	-17.32	-19.10%	947.45	762.96	-184.49	-24.18%
2-565-5110	UNIFORMS	1,318.37	1,129.44	-188.93	-16.73%	13,010.38	7,598.56	-5,411.82	-71.22%
2-565-5111	FICA	7,646.63	3,540.01	-4,106.62	-116.01%	48,540.45	32,490.13	-16,050.32	-49.40%
2-565-5251	TRAVEL AND TRAINING	600.00	655.00	55.00	8.40%	10,064.07	4,936.43	-5,127.64	-103.87%
2-565-5304	SAFETY EQUIPMENT	858.10	58.30	-799.80	-1,371.87%	2,793.93	5,000.05	2,206.12	44.12%
2-565-5305	MISCELLANEOUS	0.00	87.06	87.06	100.00%	535.33	367.62	-167.71	-45.62%
2-565-5306	OFFICE SUPPLIES	183.25	150.22	-33.03	-21.99%	2,780.20	3,624.73	844.53	23.30%
2-565-5307	OUTSIDE SERVICES	878.62	1,253.19	374.57	29.89%	7,757.43	6,933.43	-824.00	-11.88%
2-565-5308	DUES, SUBSCR, LICENSE	208.00	0.00	-208.00	0.00%	260.00	645.66	385.66	59.73%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	4,007.11	41,638.24	37,631.13	90.38%
2-565-5350	UTILITIES	6,575.67	5,590.93	-984.74	-17.61%	58,929.97	53,520.71	-5,409.26	-10.11%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	647.34	671.69	24.35	3.63%	5,436.84	5,197.58	-239.26	-4.60%
2-565-5551	VEHICLE MAINT.	11,012.20	2,255.81	-8,756.39	-388.17%	24,123.61	12,919.22	-11,204.39	-86.73%

		2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5552	FIELD REPAIR AND MAINT.	-587.93	1,298.57	1,886.50	145.28%	484,167.52	32,384.69	-451,782.83	-1,395.05%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	-9.89	0.00	9.89	0.00%
2-565-5554	CAMERA	772.75	0.00	-772.75	0.00%	7,822.79	19,869.40	12,046.61	60.63%
2-565-5555	SCADA HAND TOOLS	163.24	85.66	-77.58	-90.57%	272.44	333.11	60.67	18.21%
2-565-5556	FLUSHTRUCKS	4,445.26	10.93	-4,434.33	-40,570.27%	62,239.50	13,711.84	-48,527.66	-353.91%
2-565-5557	EQUIPMENT MAINT.	1,812.64	1,379.12	-433.52	-31.43%	4,277.19	5,790.65	1,513.46	26.14%
2-565-5558	SUPPLIES, HAND TOOLS	2,139.63	682.18	-1,457.45	-213.65%	13,025.65	11,421.90	-1,603.75	-14.04%
2-565-5559	GAS AND OIL	4,505.08	2,994.65	-1,510.43	-50.44%	50,503.90	32,310.33	-18,193.57	-56.31%
2-565-5560	GENERATOR MAINTENANCE	2,630.78	1,439.61	-1,191.17	-82.74%	10,287.58	9,828.25	-459.33	-4.67%
2-565-5561	BUILDING MAINT.	2,825.12	2,732.42	-92.70	-3.39%	13,336.72	7,366.00	-5,970.72	-81.06%
2-565-5563	LIFT STATION MAINT	1,001.48	285.56	-715.92	-250.71%	13,745.08	21,636.53	7,891.45	36.47%
2-565-5580	CUES SOFTWARE	0.00	169.17	169.17	100.00%	7,781.62	1,522.53	-6,259.09	-411.10%
2-565-5601	WORKMANS COMPENSATION	1,977.55	2,252.64	275.09	12.21%	20,015.64	21,643.86	1,628.22	7.52%
2-565-5602	INS.-VEHICLES & BLDGS.	1,386.91	1,232.45	-154.46	-12.53%	12,264.73	11,335.29	-929.44	-8.20%
2-565-5800	DEPRECIATION	17,500.00	16,600.00	-900.00	-5.42%	157,500.00	149,400.00	-8,100.00	-5.42%
	Department 565 - FIELD Total:	**183,087.53**	**122,003.33**	**-61,084.20**	**-50.07%**	**1,917,906.23**	**1,147,898.07**	**-770,008.16**	**-67.08%**
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	56,478.97	54,185.22	-2,293.75	-4.23%	456,351.08	441,972.22	-14,378.86	-3.25%
2-570-5104	PERS-OFFICE	11,275.69	7,115.80	-4,159.89	-58.46%	70,553.07	64,007.44	-6,545.63	-10.23%
2-570-5105	HEALTH INSURANCE	8,965.41	7,380.40	-1,585.01	-21.48%	64,576.39	65,896.60	1,320.21	2.00%
2-570-5106	LIFE INSURANCE	46.94	203.62	156.68	76.95%	1,446.35	1,647.25	200.90	12.20%
2-570-5107	DISABILITY INSURANCE	14.40	60.45	46.05	76.18%	432.00	492.06	60.06	12.21%
2-570-5111	FICA	5,369.12	3,398.20	-1,970.92	-58.00%	34,024.76	30,813.90	-3,210.86	-10.42%
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	0.00	0.00	0.00	0.00%	6,003.02	821.16	-5,181.86	-631.04%
2-570-5305	MISCELLANEOUS	290.29	56.35	-233.94	-415.16%	3,078.66	435.62	-2,643.04	-606.73%
2-570-5306	OFFICE SUPPLIES	710.77	330.33	-380.44	-115.17%	7,941.25	10,266.98	2,325.73	22.65%
2-570-5307	OUTSIDE SERVICES	550.69	41.34	-509.35	-1,232.10%	2,567.74	1,573.26	-994.48	-63.21%
2-570-5308	ASSOC. DUES & EXPENSES	127.50	0.00	-127.50	0.00%	527.69	508.15	-19.54	-3.85%
2-570-5309	POSTAGE/MAILING	10,706.46	17,715.05	7,008.59	39.56%	97,649.83	105,520.16	7,870.33	7.46%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	0.00	-119.24	0.00%
2-570-5311	PUBLIC RELATIONS	1,428.40	890.70	-537.70	-60.37%	5,241.20	3,829.50	-1,411.70	-36.86%
2-570-5312	ARKANSAS ONE CALL	766.30	805.73	39.43	4.89%	5,793.27	6,730.93	937.66	13.93%
2-570-5320	COMPUTER EXPENSE	100.89	333.82	232.93	69.78%	2,754.95	4,148.56	1,393.61	33.59%
2-570-5601	WORKMANS COMPENSATION	46.45	57.23	10.78	18.84%	482.73	432.57	-50.16	-11.60%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	14,375.00	3,375.00	-11,000.00	-325.93%
	Department 570 - OFFICE Total:	**96,253.28**	**91,949.24**	**-4,304.04**	**-4.68%**	**774,606.25**	**742,799.30**	**-31,806.95**	**-4.28%**
Department: 580 - METER READING									
2-580-5100	SALARIES	0.00	7,049.61	7,049.61	100.00%	0.00	53,335.97	53,335.97	100.00%
2-580-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	0.00	-1,020.00	-1,020.00	-100.00%
2-580-5104	PERS-METER READING	0.00	873.60	873.60	100.00%	0.00	7,775.68	7,775.68	100.00%

		2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-580-5105	HEALTH INSURANCE	0.00	1,634.70	1,634.70	100.00%	0.00	12,254.86	12,254.86	100.00%
2-580-5106	LIFE INSURANCE	0.00	40.72	40.72	100.00%	0.00	332.45	332.45	100.00%
2-580-5107	DISABILITY INSURANCE	0.00	12.09	12.09	100.00%	0.00	96.90	96.90	100.00%
2-580-5110	UNIFORMS	0.00	126.71	126.71	100.00%	0.00	1,413.24	1,413.24	100.00%
2-580-5111	FICA	0.00	418.74	418.74	100.00%	0.00	3,748.17	3,748.17	100.00%
2-580-5570	MAINTENANCE AND FUEL	0.00	1,277.66	1,277.66	100.00%	0.00	12,242.93	12,242.93	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	868.35	868.35	100.00%
2-580-5603	INSURANCE-VEHICLES	0.00	0.00	0.00	0.00%	0.00	380.32	380.32	100.00%
2-580-5800	DEPRECIATION	0.00	830.00	830.00	100.00%	0.00	7,470.00	7,470.00	100.00%
2-580-5950	TRANSFER MR COSTS/WATER	0.00	1,925.00	1,925.00	100.00%	0.00	15,325.00	15,325.00	100.00%
	Department 580 - METER READING Total:	**0.00**	**14,283.36**	**14,283.36**	**100.00%**	**0.00**	**114,296.34**	**114,296.34**	**100.00%**
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	89,736.02	75,652.07	-14,083.95	-18.62%	717,154.18	633,210.06	-83,944.12	-13.26%
2-591-5102	CAPITALIZED COSTS	0.00	-3,185.00	-3,185.00	-100.00%	-3,412.50	-7,703.75	-4,291.25	-55.70%
2-591-5104	PERS-RPCF	17,985.50	10,351.70	-7,633.80	-73.74%	111,009.65	93,116.14	-17,893.51	-19.22%
2-591-5105	HEALTH INSURANCE	15,241.17	12,260.33	-2,980.84	-24.31%	112,928.09	111,995.93	-932.16	-0.83%
2-591-5106	LIFE & DISABILITY INSURANCE	401.98	396.11	-5.87	-1.48%	3,533.32	3,491.83	-41.49	-1.19%
2-591-5110	UNIFORMS	923.33	669.80	-253.53	-37.85%	5,312.92	4,579.96	-732.96	-16.00%
2-591-5111	FICA	8,363.62	4,853.41	-3,510.21	-72.32%	52,172.65	43,802.19	-8,370.46	-19.11%
2-591-5251	TRAVEL AND TRAINING	150.00	85.00	-65.00	-76.47%	4,482.05	1,500.29	-2,981.76	-198.75%
2-591-5304	PERSONNEL SAFETY EQUIP.	354.56	366.81	12.25	3.34%	6,437.86	6,679.33	241.47	3.62%
2-591-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	173.78	23.21	-150.57	-648.73%
2-591-5306	OFFICE SUPPLIES & POSTAGE	134.62	0.00	-134.62	0.00%	2,464.07	2,902.33	438.26	15.10%
2-591-5307	OUTSIDE SERVICES	664.00	395.00	-269.00	-68.10%	5,831.51	5,620.01	-211.50	-3.76%
2-591-5308	PUBLICATIONS AND DUES	567.00	0.00	-567.00	0.00%	11,312.00	10,901.79	-410.21	-3.76%
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	1,214.46	1,930.88	716.42	37.10%	10,816.51	10,269.47	-547.04	-5.33%
2-591-5558	MINOR EQUIPMENT	0.00	-54.71	-54.71	-100.00%	0.00	0.00	0.00	0.00%
2-591-5583	COMPUTER EXPENSE	1,337.46	1,502.07	164.61	10.96%	12,430.24	13,261.38	831.14	6.27%
2-591-5601	WORKMANS COMPENSATION	1,135.15	1,202.21	67.06	5.58%	10,618.74	10,003.95	-614.79	-6.15%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,337.53	2,808.28	-1,529.25	-54.46%	38,995.50	25,650.64	-13,344.86	-52.03%
2-591-5800	DEPRECIATION-WWTP	205,833.33	172,166.67	-33,666.66	-19.55%	1,852,499.97	1,829,500.03	-22,999.94	-1.26%
2-591-9112	2016 BOND INTEREST	23,183.33	27,100.00	3,916.67	14.45%	224,316.65	258,966.68	34,650.03	13.38%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-82,946.16	-82,946.16	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-28,960.74	-28,960.74	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,183.68	1,183.68	0.00	0.00%
	Department 591 - PCF ADMIN Total:	**359,260.48**	**296,198.05**	**-63,062.43**	**-21.29%**	**3,068,431.73**	**2,947,048.25**	**-121,383.48**	**-4.12%**
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	1,242.22	80.00	-1,162.22	-1,452.78%
2-592-5306	LABORATORY SUPPLIES	1,600.12	2,028.76	428.64	21.13%	3,826.58	4,128.56	301.98	7.31%

		2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-592-5307	OUTSIDE SERVICES	2,009.20	1,264.56	-744.64	-58.89%	7,144.94	7,207.19	62.25	0.86%
2-592-5314	PLANT RESEARCH	295.00	419.39	124.39	29.66%	6,767.11	4,071.96	-2,695.15	-66.19%
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	370.84	0.00	-370.84	0.00%	695.55	0.00	-695.55	0.00%
2-592-5970	CHEMICALS	710.23	0.00	-710.23	0.00%	5,389.05	8,496.72	3,107.67	36.57%
	Department 592 - PCF ENVIRONMENTAL Total:	**4,985.39**	**3,712.71**	**-1,272.68**	**-34.28%**	**25,970.64**	**23,984.43**	**-1,986.21**	**-8.28%**
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	258.00	0.00	-258.00	0.00%	2,245.62	372.80	-1,872.82	-502.37%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	18.02	18.02	100.00%
2-593-5306	LABORATORY SUPPLIES	225.83	0.00	-225.83	0.00%	407.04	415.28	8.24	1.98%
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	61,522.98	47,898.25	-13,624.73	-28.45%	539,073.91	407,932.04	-131,141.87	-32.15%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	1,114.00	33.61	-1,080.39	-3,214.49%
2-593-5558	MINOR EQUIPMENT	15.99	0.00	-15.99	0.00%	11,195.78	12,468.94	1,273.16	10.21%
2-593-5970	CHEMICALS	14,560.00	6,892.34	-7,667.66	-111.25%	112,270.41	59,989.63	-52,280.78	-87.15%
	Department 593 - PCF OPS Total:	**76,582.80**	**54,790.59**	**-21,792.21**	**-39.77%**	**670,298.61**	**484,370.45**	**-185,928.16**	**-38.39%**
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	0.00	0.00	0.00	0.00%	367.54	452.38	84.84	18.75%
2-594-5306	CLEANING SUPPLIES	105.00	0.00	-105.00	0.00%	105.00	1,662.23	1,557.23	93.68%
2-594-5307	OUTSIDE SERVICES	10,316.63	3,537.76	-6,778.87	-191.61%	45,172.63	49,474.75	4,302.12	8.70%
2-594-5551	VEHICLE EXPENSE	0.00	46.43	46.43	100.00%	562.04	3,481.01	2,918.97	83.85%
2-594-5557	EQUIPMENT MAINT.	51,814.09	114,729.51	62,915.42	54.84%	231,436.66	303,249.01	71,812.35	23.68%
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	0.00	0.00	0.00	0.00%	1,163.49	1,159.78	-3.71	-0.32%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,018.45	662.67	-355.78	-53.69%	12,202.12	8,516.30	-3,685.82	-43.28%
2-594-5562	MAINTENANCE SUPPLIES	384.61	1,633.64	1,249.03	76.46%	8,645.97	6,529.47	-2,116.50	-32.41%
	Department 594 - PCF MAINTENANCE Total:	**63,638.78**	**120,610.01**	**56,971.23**	**47.24%**	**300,539.45**	**376,474.93**	**75,935.48**	**20.17%**
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5307	OUTSIDE SERVICES	55.79	388.37	332.58	85.63%	8,524.75	2,065.28	-6,459.47	-312.76%
2-595-5558	MINOR EQUIPMENT	0.00	-42.06	-42.06	-100.00%	0.00	0.00	0.00	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	55,746.30	60,047.88	4,301.58	7.16%	441,640.28	362,045.10	-79,595.18	-21.98%
2-595-5981	SLUDGE DISPOSAL REVENUE	-9,024.88	0.00	9,024.88	0.00%	-26,090.86	0.00	26,090.86	0.00%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	**46,777.21**	**60,394.19**	**13,616.98**	**22.55%**	**424,074.17**	**364,110.38**	**-59,963.79**	**-16.47%**

		2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Department: 990 - APERS PENSION									
2-990-9900	APERS PENSION ADJ.	434,460.97	0.00	-434,460.97	0.00%	434,460.97	0.00	-434,460.97	0.00%
	Department 990 - APERS PENSION Total:	**434,460.97**	**0.00**	**-434,460.97**	**0.00%**	**434,460.97**	**0.00**	**-434,460.97**	**0.00%**
	Expense Total:	**1,577,062.57**	**1,034,900.29**	**-542,162.28**	**-52.39%**	**10,375,869.89**	**8,914,553.04**	**-1,461,316.85**	**-16.39%**
	Fund 2 Surplus (Deficit):	**-115,751.13**	**417,611.03**	**-533,362.16**	**-127.72%**	**3,293,219.92**	**3,751,383.40**	**-458,163.48**	**-12.21%**
	Total Surplus (Deficit):	**-177,156.97**	**602,296.92**	**-779,453.89**	**-129.41%**	**7,072,057.41**	**6,503,469.93**	**568,587.48**	**8.74%**

Group Summary

Departmen…	2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,223,606.54	1,121,821.69	101,784.85	9.07%	13,944,037.01	12,076,965.64	1,867,071.37	15.46%
Revenue Total:	**1,223,606.54**	**1,121,821.69**	**101,784.85**	**9.07%**	**13,944,037.01**	**12,076,965.64**	**1,867,071.37**	**15.46%**
Expense								
555 - GENERAL EXPENSES	712,570.50	675,678.58	-36,891.92	-5.46%	7,308,300.45	7,007,373.81	-300,926.64	-4.29%
560 - ENGINEERING	32,126.79	28,371.58	-3,755.21	-13.24%	254,504.01	225,620.15	-28,883.86	-12.80%
565 - FIELD	175,335.09	130,754.13	-44,580.96	-34.10%	1,556,830.77	1,249,151.51	-307,679.26	-24.63%
570 - OFFICE	93,084.97	88,976.45	-4,108.52	-4.62%	773,669.26	729,006.51	-44,662.75	-6.13%
580 - METER READING	0.00	13,355.06	13,355.06	100.00%	0.00	113,727.13	113,727.13	100.00%
990 - APERS PENSION	271,895.03	0.00	-271,895.03	0.00%	271,895.03	0.00	-271,895.03	0.00%
Expense Total:	**1,285,012.38**	**937,135.80**	**-347,876.58**	**-37.12%**	**10,165,199.52**	**9,324,879.11**	**-840,320.41**	**-9.01%**
Fund 1 Surplus (Deficit):	**-61,405.84**	**184,685.89**	**-246,091.73**	**-133.25%**	**3,778,837.49**	**2,752,086.53**	**1,026,750.96**	**37.31%**

Departmen…	2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,461,311.44	1,452,511.32	8,800.12	0.61%	13,669,089.81	12,665,936.44	1,003,153.37	7.92%
Revenue Total:	**1,461,311.44**	**1,452,511.32**	**8,800.12**	**0.61%**	**13,669,089.81**	**12,665,936.44**	**1,003,153.37**	**7.92%**
Expense								
555 - GENERAL EXPENSES	280,315.76	262,612.66	-17,703.10	-6.74%	2,509,535.74	2,477,281.04	-32,254.70	-1.30%
560 - ENGINEERING	31,700.37	8,346.15	-23,354.22	-279.82%	250,046.10	236,289.85	-13,756.25	-5.82%
565 - FIELD	183,087.53	122,003.33	-61,084.20	-50.07%	1,917,906.23	1,147,898.07	-770,008.16	-67.08%
570 - OFFICE	96,253.28	91,949.24	-4,304.04	-4.68%	774,606.25	742,799.30	-31,806.95	-4.28%
580 - METER READING	0.00	14,283.36	14,283.36	100.00%	0.00	114,296.34	114,296.34	100.00%
591 - PCF ADMIN	359,260.48	296,198.05	-63,062.43	-21.29%	3,068,431.73	2,947,048.25	-121,383.48	-4.12%
592 - PCF ENVIRONMENTAL	4,985.39	3,712.71	-1,272.68	-34.28%	25,970.64	23,984.43	-1,986.21	-8.28%
593 - PCF OPS	76,582.80	54,790.59	-21,792.21	-39.77%	670,298.61	484,370.45	-185,928.16	-38.39%
594 - PCF MAINTENANCE	63,638.78	120,610.01	56,971.23	47.24%	300,539.45	376,474.93	75,935.48	20.17%
595 - PCF SMS DISPOSAL EXPENSE	46,777.21	60,394.19	13,616.98	22.55%	424,074.17	364,110.38	-59,963.79	-16.47%
990 - APERS PENSION	434,460.97	0.00	-434,460.97	0.00%	434,460.97	0.00	-434,460.97	0.00%
Expense Total:	**1,577,062.57**	**1,034,900.29**	**-542,162.28**	**-52.39%**	**10,375,869.89**	**8,914,553.04**	**-1,461,316.85**	**-16.39%**
Fund 2 Surplus (Deficit):	**-115,751.13**	**417,611.03**	**-533,362.16**	**-127.72%**	**3,293,219.92**	**3,751,383.40**	**-458,163.48**	**-12.21%**
Total Surplus (Deficit):	**-177,156.97**	**602,296.92**	**-779,453.89**	**-129.41%**	**7,072,057.41**	**6,503,469.93**	**568,587.48**	**8.74%**

Fund Summary

Fund	2022-2023 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	-61,405.84	184,685.89	-246,091.73	-133.25%	3,778,837.49	2,752,086.53	1,026,750.96	37.31%
2 - SEWER	-115,751.13	417,611.03	-533,362.16	-127.72%	3,293,219.92	3,751,383.40	-458,163.48	-12.21%
Total Surplus (Deficit):	**-177,156.97**	**602,296.92**	**-779,453.89**	**-129.41%**	**7,072,057.41**	**6,503,469.93**	**568,587.48**	**8.74%**

ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
March 2023

		RESTRICTED						March 2022			
	UNRE-STRICTED	Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreci-ation	TOTAL RESTRIC-TED	GRAND TOTAL	UNRE-STRICTED	TOTAL RESTRIC-TED	GRAND TOTAL	
WATER											
Petty Cash	$ 1,725					$ -	$ 1,725	$ 1,725	-	$ 1,725	$ -
Checking - O&M	102,552					-	102,552	197,294	-	197,294	$ (94,742)
Checking-Bank of Rogers	302,645					-	302,645	143,633	-	143,633	$ 159,012
Savings-Utility Money Fund	3,708,542					-	3,708,542	2,093,890	-	2,093,890	$ 1,614,652
Savings-Depr Money Fund					22,015	22,015	22,015		97,417	97,417	$ (75,402)
Savings-O&M Money Fund	1,979,290					-	1,979,290	3,768,553	-	3,768,553	$ (1,789,263)
Access/Impact Fees-Simmons				165,083		165,083	165,083		1,139,676	1,139,676	$ (974,593)
										-	$ -
Investments-CD's	12,221,837	1,098,197			2,501,919	3,600,116	15,821,954	10,988,904	3,555,037	14,543,941	$ 1,278,012
										-	$ -
Checking-Meter Deposits		373,590				373,590	373,590		418,842	418,842	$ (45,252)
										-	$ -
Regions Bank-2012 Bonds			222,782			222,782	222,782		209,661	209,661	$ 13,121
Regions Bank-2016 Bonds			189,406			189,406	189,406		173,865	173,865	$ 15,541
TOTAL WATER	18,316,591	1,471,788	412,189	165,083	2,523,934	4,572,993	22,889,584	17,193,999	5,594,499	22,788,498	101,085
SEWER											
Petty Cash	150					$ -	$ 150	150	-	$ 150	$ -
Savings-Depr Money Fund					78,029	78,029	78,029		141,762	141,762	$ (63,733)
Savings-O&M Money Fund	3,456,417					-	3,456,417	2,967,516	-	2,967,516	$ 488,900
Access/Impact Fees-Simmons				271,361		271,361	271,361		2,075,258	2,075,258	$ (1,803,897)
										-	$ -
Investments-CD's	21,069,647					-	21,069,647	16,044,834	-	16,044,834	$ 5,024,812
										-	$ -
Regions Bank-2010 Bonds			-			-	-		-	-	$ -
Regions Bank-2016 Bonds			524,485			524,485	524,485		498,392	498,392	$ 26,093
TOTAL SEWER	24,526,213	-	524,485	271,361	78,029	873,875	25,400,088	19,012,501	2,715,412	21,727,913	3,672,175
GRAND TOTAL	$ 42,842,804	$ 1,471,788	$ 936,673	$ 436,444	$ 2,601,963	$ 5,446,868	$ 48,289,672	$ 36,206,500	$ 8,309,912	$ 44,516,412	3,773,260

ROGERS WATER DEPARTMENT UNACCOUNTED WATER

DATE		RESIDENTIAL GALLONS	COMMERCIAL GALLONS	INDUSTRIAL GALLONS	ACCOUNTED MISC. USAGE	TOTAL GALLONS	PURCHASE GALLONS	% LOST	AVG. MONTH LOST WATER PRIOR 12 MOS
JAN	18	104,077,100	49,883,300	30,539,700	6,551,902	191,052,002	243,083,000	21%	15%
FEB	18	102,411,400	52,007,700	30,093,700	4,813,185	189,325,985	210,445,000	10%	15%
MAR	18	92,303,700	48,678,500	27,958,200	4,730,709	173,671,109	233,310,000	26%	15%
APRIL	18	100,347,200	52,624,100	30,220,200	2,788,786	185,980,286	234,138,000	21%	15%
MAY	18	115,213,000	58,076,000	32,293,600	10,621,380	216,203,980	313,067,000	31%	16%
JUNE	18	166,994,000	63,428,100	36,002,900	12,041,975	278,466,975	396,880,000	30%	17%
JULY	18	215,713,300	106,907,600	39,968,600	14,532,288	377,121,788	407,710,000	8%	16%
AUG	18	187,257,800	102,092,600	41,230,600	12,760,973	343,341,973	358,759,000	4%	16%
SEP	18	171,314,600	95,024,400	44,748,500	13,441,939	324,529,439	342,806,000	5%	15%
OCT	18	151,248,300	89,077,800	35,094,000	9,583,577	285,003,677	298,657,000	5%	15%
NOV	18	114,305,500	66,659,600	35,432,100	9,616,009	226,013,209	242,305,000	7%	15%
DEC	18	103,775,000	51,543,200	30,402,800	4,406,624	190,127,624	239,950,000	21%	15%
JAN	19	103,865,900	52,948,000	28,080,600	8,954,401	193,848,901	247,190,000	22%	15%
FEB	19	102,380,100	49,948,900	30,691,200	5,981,366	189,001,566	223,269,000	15%	16%
MAR	19	93,343,200	50,183,200	30,006,500	5,180,973	178,713,873	245,637,700	27%	16%
APRIL	19	102,953,700	55,815,400	29,714,000	5,135,844	193,618,944	253,408,000	24%	16%
MAY	19	110,874,100	57,963,200	31,735,600	8,532,334	209,105,234	290,282,000	28%	16%
JUNE	19	130,751,800	72,428,900	36,719,000	6,506,804	246,406,504	306,021,000	19%	14%
JULY	19	140,146,700	72,365,400	38,367,500	13,779,584	264,659,184	368,933,000	28%	17%
AUG	19	173,213,500	91,257,400	40,011,100	12,953,917	317,435,917	364,525,000	13%	18%
SEP	19	175,778,300	95,785,400	47,750,900	12,644,585	331,959,185	347,520,000	4%	18%
OCT	19	140,246,600	87,202,300	41,753,500	4,610,318	273,812,718	293,352,000	7%	18%
NOV	19	111,343,600	65,636,000	36,987,000	20,520,520	234,487,120	248,739,000	6%	18%
DEC	19	101,525,100	55,312,500	31,463,400	49,014,571	237,315,571	250,561,000	5%	17%
JAN	20	107,463,300	53,464,100	32,057,900	12,961,957	205,947,257	246,298,000	16%	16%
FEB	20	105,145,200	55,635,200	33,986,500	4,801,031	199,567,931	229,761,000	13%	16%
MAR	20	98,555,000	51,849,200	30,874,700	2,375,487	183,654,387	246,077,000	25%	16%
APRIL	20	106,636,500	43,825,700	33,037,000	3,274,351	186,773,551	239,765,000	22%	16%
MAY	20	119,371,900	44,099,900	32,573,500	6,747,718	202,793,018	267,629,000	24%	15%
JUNE	20	148,312,100	59,144,100	32,918,900	6,214,732	246,589,832	376,881,000	35%	17%
JULY	20	206,932,800	96,036,700	39,369,200	7,593,698	349,932,398	410,197,000	15%	16%
AUG	20	203,523,300	98,480,900	41,240,200	6,949,275	350,193,675	407,040,000	14%	16%
SEP	20	206,965,900	102,725,300	44,438,200	18,615,746	372,745,146	367,521,000	-1%	15%
OCT	20	167,790,900	88,726,700	39,899,000	11,045,672	307,462,272	344,476,000	11%	15%
NOV	20	129,135,700	71,660,000	40,441,200	15,257,052	256,493,952	256,620,000	0%	15%
DEC	20	113,763,200	55,122,800	33,785,500	8,947,224	211,618,724	253,299,000	16%	16%
JAN	21	111,290,400	52,045,900	33,269,400	14,322,767	210,928,467	254,891,000	17%	16%
FEB	21	111,411,400	50,512,700	33,656,900	10,405,260	205,986,260	248,588,000	17%	16%
MAR	21	106,220,600	56,840,800	28,438,500	27,699,088	219,198,988	262,143,000	16%	15%
APRIL	21	108,392,100	61,424,400	38,230,400	65,652,670	273,699,570	317,276,000	14%	15%
MAY	21	116,157,700	60,862,700	38,655,100	135,221,813	350,897,313	416,951,000	16%	14%
JUNE	21	130,372,500	69,229,600	40,881,400	23,972,913	264,456,413	347,498,000	24%	13%
JULY	21	185,342,500	90,529,200	48,100,400	19,203,868	343,175,968	401,633,000	15%	13%
AUG	21	193,282,000	99,125,700	41,925,600	21,546,929	355,880,229	425,819,000	16%	13%
SEP	21	223,049,300	112,713,500	48,449,400	13,332,735	397,544,935	405,933,000	2%	14%
OCT	21	173,762,700	94,842,800	43,782,400	9,295,245	321,683,145	330,541,000	3%	13%
NOV	21	126,655,800	77,501,500	37,538,300	28,519,177	270,214,777	260,226,000	-4%	13%
DEC	21	109,711,100	61,930,000	39,953,300	27,939,291	239,533,691	255,581,000	6%	12%
JAN	22	110,667,200	58,744,000	33,658,700	33,616,254	236,686,154	263,633,000	10%	12%
FEB	22	108,563,500	59,897,300	34,816,600	20,051,679	223,329,079	235,163,000	5%	11%
MAR	22	101,020,700	55,617,200	37,520,200	32,863,213	227,021,313	255,855,000	11%	11%
APRIL	22	104,505,600	61,273,500	35,585,100	7,348,795	208,712,995	257,234,000	19%	11%
MAY	22	117,976,700	67,956,700	40,138,600	11,550,666	237,622,666	307,974,000	23%	11%
JUNE	22	144,751,000	79,940,400	43,124,900	37,836,896	305,653,196	397,602,000	23%	11%
JULY	22	230,212,300	109,560,500	45,891,800	27,561,159	413,225,759	510,805,000	19%	12%
AUG	22	247,559,300	124,224,000	52,502,700	0	424,286,000	433,027,000	2%	10%
SEP	22	205,794,223	111,552,400	47,891,500	47,463,661	412,701,784	390,586,000	-6%	10%
OCT	22	218,510,815	129,661,300	46,524,300	9,253,711	403,950,126	339,937,000	-19%	8%
NOV	22	127,190,000	72,040,100	40,066,600	17,000,558	256,297,258	250,412,000	-2%	8%
DEC	22	103,393,423	58,196,700	34,096,500	34,117,943	229,804,566	259,991,000	12%	8%
JAN	23	120,052,595	67,037,500	33,525,600	4,414,368	225,030,063	245,725,000	8%	8%
FEB	23	113,640,710	64,304,500	37,622,700	11,633,618	227,201,528	222,869,000	-2%	8%
MAR	23	101,405,200	53,070,089	28,365,300	16,260,440	199,101,029	241,901,000	18%	8%

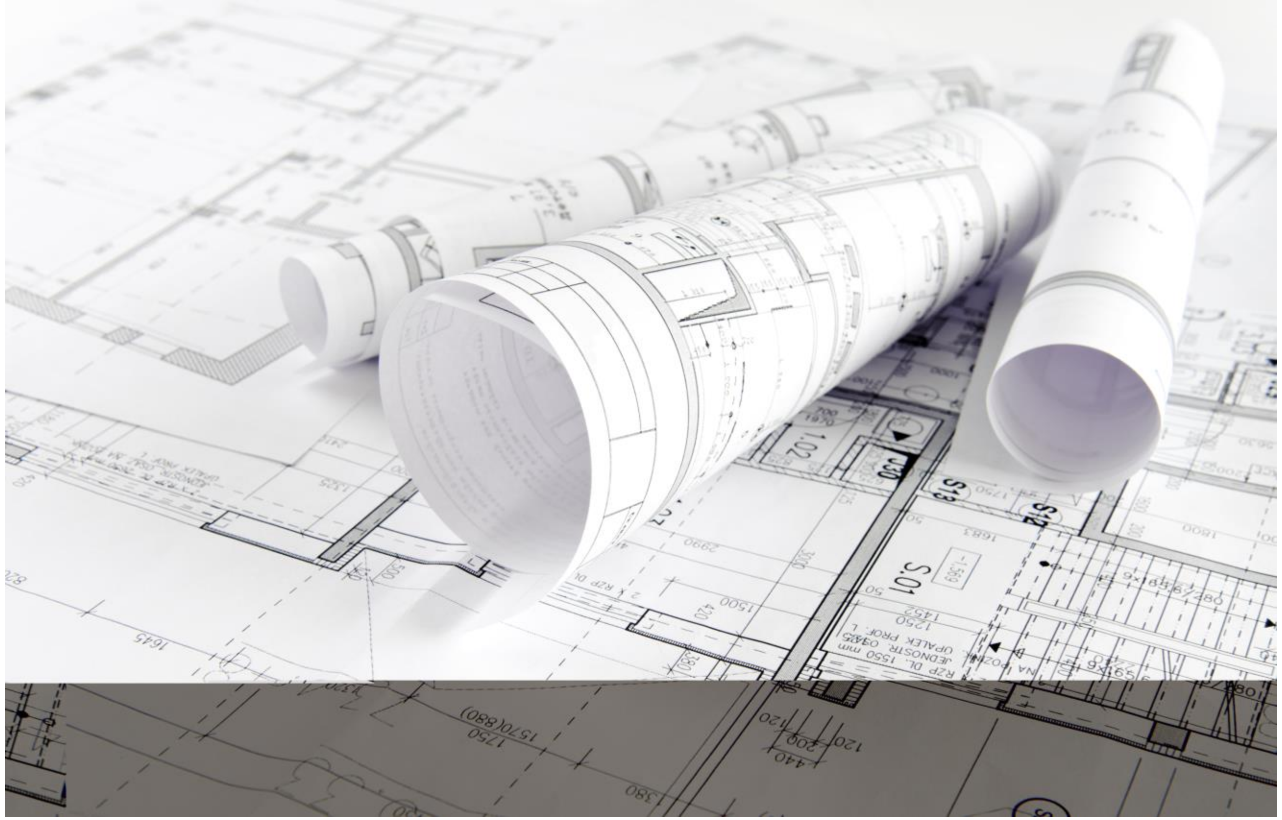
ANNUAL TOTALS

1996	1,033,147,700	378,946,600	646,243,600	40,833,456	2,099,171,356	2,374,167,000	12%
1997	1,017,742,400	335,996,200	695,610,300	68,958,900	2,118,307,800	2,388,301,000	11%
1998	1,177,425,800	346,184,000	694,663,700	68,430,958	2,286,704,458	2,519,861,000	9%
1999	1,165,475,900	370,893,600	627,120,700	45,076,413	2,208,566,613	2,485,559,000	11%
2000	1,194,969,900	390,911,800	574,602,400	58,711,543	2,219,195,643	2,493,792,000	11%
2001	1,202,600,800	403,707,700	579,445,500	51,102,682	2,236,856,682	2,503,182,000	11%
2002	1,233,191,500	441,953,900	613,014,500	80,165,443	2,368,325,343	2,622,997,000	10%
2003	1,277,794,600	495,897,700	601,934,800	68,067,878	2,443,694,978	2,749,160,000	11%
2004	1,274,534,100	499,435,200	608,668,100	93,809,002	2,476,446,402	2,772,906,000	11%
2005	1,422,636,600	558,104,400	602,642,000	126,300,558	2,709,683,558	3,022,519,000	10%
2006	1,499,064,700	617,313,100	596,850,100	144,167,033	2,857,394,933	3,178,011,000	10%
2007	1,383,481,700	622,496,900	599,424,900	176,409,977	2,781,813,477	3,109,083,000	11%
2008	1,273,620,400	594,752,700	603,791,900	152,922,688	2,625,087,688	2,953,139,000	11%
2009	1,315,205,700	580,440,100	521,371,600	135,666,469	2,552,683,869	2,787,670,000	8%
2010	1,443,799,600	638,199,600	516,194,000	96,577,502	2,694,770,702	3,022,614,000	11%
2011	1,517,844,800	663,668,200	530,469,800	78,272,859	2,790,255,659	3,127,474,000	11%
2012	1,688,130,600	760,644,700	491,108,500	99,329,864	3,039,213,664	3,355,086,000	9%
2013	1,494,327,200	702,752,000	431,137,100	94,617,419	2,722,833,719	3,102,856,000	12%
2014	1,480,643,800	698,320,800	397,758,200	75,320,430	2,652,043,230	3,043,700,000	13%
2015	1,501,611,900	688,970,600	383,107,000	83,742,677	2,657,432,177	3,124,838,000	15%
2016	1,505,181,300	740,265,900	415,037,400	85,587,177	2,746,071,777	3,256,967,000	16%
2017	1,535,436,100	813,428,400	437,697,600	76,968,233	2,863,530,333	3,369,048,000	15%
2018	1,624,960,900	836,002,900	413,984,900	105,889,347	2,980,838,047	3,521,110,000	15%
2019	1,486,422,600	806,846,600	423,280,300	153,815,217	2,870,364,717	3,439,437,700	17%
2020	1,713,595,800	820,770,600	434,621,800	104,783,943	3,073,772,143	3,645,564,000	16%
2021	1,695,648,100	887,558,800	472,881,100	397,111,756	3,453,199,756	3,927,080,000	12%
2022	1,820,144,761	988,664,100	491,817,500	278,664,535	3,579,290,896	3,902,219,000	8%
2023	335,098,505	184,412,089	99,513,600	32,308,426	651,332,620	710,495,000	8%

Engineering Report

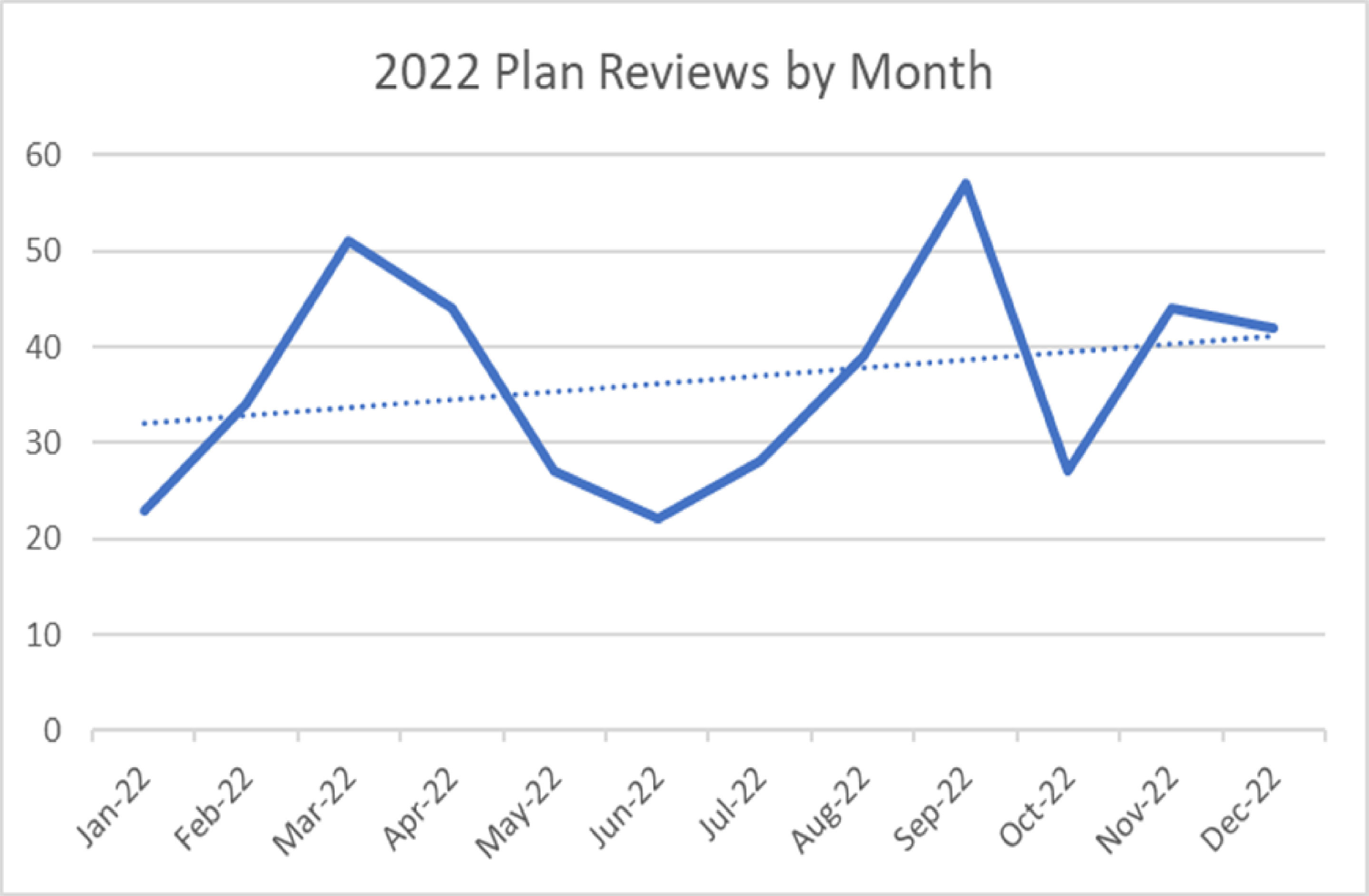
Brian Sartain, Utility Engineer
4/17/23

RWU ROGERS WATER UTILITIES



February / March Development Plan Review

- 82 Total Plan Reviews (25 Plumbing, 53 Civil, and 4 Fire Sprinkler Reviews)
- 4 New Civil Projects (1st Reviews)
  - **Villas on Turtle Creek**
  - **2nd St. Commercial Park**
  - Forty32 Vet Clinic
  - True Self-Recovery Ph.2
  - **CarMax**
  - Arkansas Federal Credit Union
  - Saddle Ridge Townhomes
  - Venture Park Garage Suites
  - Big Dog Boat & RV Storage
  - Creekside Medical Offices
  - Heritage HS Career Center Addition
  - Splash Carwash
  - Brookhollow Sewer Main Extension
  - **District Mixed Use Area – Ph.2**
  - Boundless Grace Church Expansion



Project Reviews Summary

CCC Review

Project Name	Submittal #	Reviewed	Business Type
First Western Bank Storage	1st Review	2/7/2023	Banking Facility
LoLoft-Remodel	1st Review	2/15/2023	Business
Pinnacle Auto Club	1st Review	2/17/2023	Multi-Use
Jim Brown Development	3rd Review	2/28/2023	Leased Retail Space
Kum & Go 2422 - Walnut & 28th	1st Review	3/3/2023	Convenience Store
Jim Keller- 954 N 2nd St	1st Review	3/3/2023	Business
Hounds Lounge	1st Review	3/3/2023	Dog Grooming
LoLoft	2nd Review	3/9/2023	Business
Fields at Pinnacle-Apts-retail-garag	1st Review	3/10/2023	Business
Fields at Pinnacle-Restaurant Shell-	1st Review	3/10/2023	Business
Villas at Turtle Creek- Commercial	1st Review	3/10/2023	Business
Village on Turtle Creek- Fitness Ce	1st Review	3/10/2023	Business
Stay True	1st Review	3/17/2023	Business
Kum & Go 2422 - Walnut & 28th	2nd Review	3/17/2023	Convenience Store
Benton County Annex	1st Review	3/17/2023	Business
Hounds Lounge	2nd Review	3/17/2023	Dog Grooming
Berkley- 1001 S 52nd St	1st Review	3/17/2023	Business
Plaza At Pinnacle Hills-NE-Building	1st Review	3/23/2023	Business
Arkansas Federal Credit Union	1st Review	3/23/2023	Business
Stay True	2nd Review	3/23/2023	Business
Trash Creamery	1st Review	3/24/2023	Business
World Insurance Assoc.	1st Review	3/24/2023	Business
Boys & Girls Club	1st Review	3/27/2023	Business
Benton County Annex	2nd Review	3/28/2023	Business
Arkansas Federal Credit Union	2nd Review	3/30/2023	Business

Civil Review

Project Name	Submittal #	Reviewed	Business Type
21st Midtown	5th Review	2/2/2023	Residential Subdivision
Sequoyah Heights	2nd Review	2/2/2023	Residential Subdivision
Hwy 112 Lift Station	2nd Review	2/6/2023	Mixed Use
Van Dyke Center Warehouses	2nd Review	2/10/2023	Warehouse
Shadow Valley Ph. 3, Lot 1 Swr. Re	2nd Review	2/13/2023	Sewer Main Extension
Villas on Turtle Creek	1st Rev TR	2/13/2023	Multi-Family
Hudson Steel Place Ph. 1	5th Review	2/14/2023	Residential Subdivision
2nd Street Commercial Park 2023	1st Rev TR	2/15/2023	Warehouse
Forty32 Vet Clinic	1st Rev TR	2/15/2023	Veterinary Clinic
Pinnacle Auto Club	2nd Review	2/17/2023	Multi-Use
Poplar St. 8th to 1st	3rd Review	2/17/2023	City Project
District Mixed Use Area Ph. 1	7th Review	2/27/2023	Mixed Use
Jiffy Trip #721	2nd Review	2/27/2023	Convenience Store
Bellview Place	3rd Review	2/27/2023	Multi-Family
CarMax	1st Rev TR	2/27/2023	Auto Dealer
Dereailleur	2nd Review	2/28/2023	Multi-Use
Fields at Pinnacle - Lot 2 Mixed Use	5th Review	2/28/2023	Leased Commercial
Arkansas Federal Credit Union	1st Rev TR	2/28/2023	Business
Jim Brown Development	3rd Review	2/28/2023	Leased Retail Space
Hudson Steel Place Ph. 1	6th Review	3/1/2023	Residential Subdivision
Saddle Ridge Townhomes 2023	1st Rev TR	3/2/2023	Townhouses
Van Dyke Center Warehouses	3rd Review	3/2/2023	Warehouse
Venture Park Garage Suites of Ark	1st Rev TR	3/3/2023	Garages
Big Dog Boat & RV Storage	1st Review	3/3/2023	Storage Units
First Western Bank Expansion	2nd Review	3/3/2023	Bank
Creekside Medical Offices	1st Rev TR	3/3/2023	Business
HHS Career Center Addition	1st Rev TR	3/3/2023	School

Pinnacle Springs-SJ Collins	4th Review	3/3/2023	Commercial Mixed Use
Northwest Park	5th Review	3/7/2023	City Project
Bellview Place	4th Review	3/9/2023	Multi-Family
Hudson Steel Place Ph. 1	7th Review	3/9/2023	Residential Subdivision
HHS Career Center Addition	2nd Review	3/9/2023	School
Jiffy Trip #721	3rd Review	3/9/2023	Convenience Store
Fields at Pinnacle - Lot 2 Mixed Use	6th Review	3/10/2023	Leased Commercial
Splash Carwash	1st Rev TR	3/10/2023	Business
Sequoyah Heights	3rd Review	3/10/2023	Residential Subdivision
Pinnacle Auto Club	3rd Review	3/10/2023	Multi-Use
Bellview Place	5th Review	3/14/2023	Multi-Family
Plaza at Pinnacle Hills - NE	7th Review	3/15/2023	Mixed Use
Northwest Park	6th Review	3/16/2023	City Project
Cheltenham	2nd Review	3/17/2023	Residential Subdivision
Hounds Lounge	2nd Review	3/21/2023	Dog Grooming
Brookhollow Sewer Main Extension	1st Review	3/22/2023	Business
Ironwood Homes	2nd Review	3/23/2023	Townhomes
Forty32 Vet Clinic	2nd Review	3/24/2023	Veterinary Clinic
District Mixed Use Area - Ph.2	1st Rev TR	3/24/2023	Business
Cheltenham	3rd Review	3/24/2023	Residential Subdivision
Ironwood Homes	3rd Review	3/24/2023	Townhomes
Hudson Steel Place Ph. 1	8th Review	3/28/2023	Residential Subdivision
Hounds Lounge	3rd Review	3/28/2023	Dog Grooming
Hounds Lounge	4th Review	3/29/2023	Dog Grooming
Boundless Grace Church	1st Review	3/30/2023	Business
Sequoyah Heights	4th Review	3/31/2023	Residential Subdivision

Fire Sprinkler Review

Project Name	*Submittal #*	*Reviewed*	*Business Type*
LoLoft-Remodel	1st Review	2/15/2023	Business

Hudson Road Wholesale	1st Review	2/24/2023	Warehouse
NWA Food Bank	1st Review	2/28/2023	Non-profit Organization
LoLoft	2nd Review	3/9/2023	Business

Project Status

Status Change
Currently on Hold

Pre-Design / Concept (7)
- RPCF Capacity Improvement Project
- Water Transmission Corridor / Emergency Conn Study

In Design (12)
- RPCF Solids Handling Facility, Ph. II
- Hwy 112 Lift Station
- Sanitary Sewer Improvements – Chateau Dr. to 24th
- Arkansas St. (Chestnut to Union)
- Walnut St. Widening (8^{th} to Dixieland)
- W. Poplar St. (7^{th} to 1^{st})
- Poplar & 13^{th} Roundabout
- Bent Tree & Berry Farm Lift Station Decommissioning
- 4^{th} St. Water & Sewer Replacements – Olrich to Oak
- 7^{th} St. & Will Rogers Water & Sewer Replacement
- Hwy 12 E Waterline Replacement
- Blossom Way Sewer Improvements
- Blossom Way Trib 2 Sewer Improvements

Out to Bid (0)

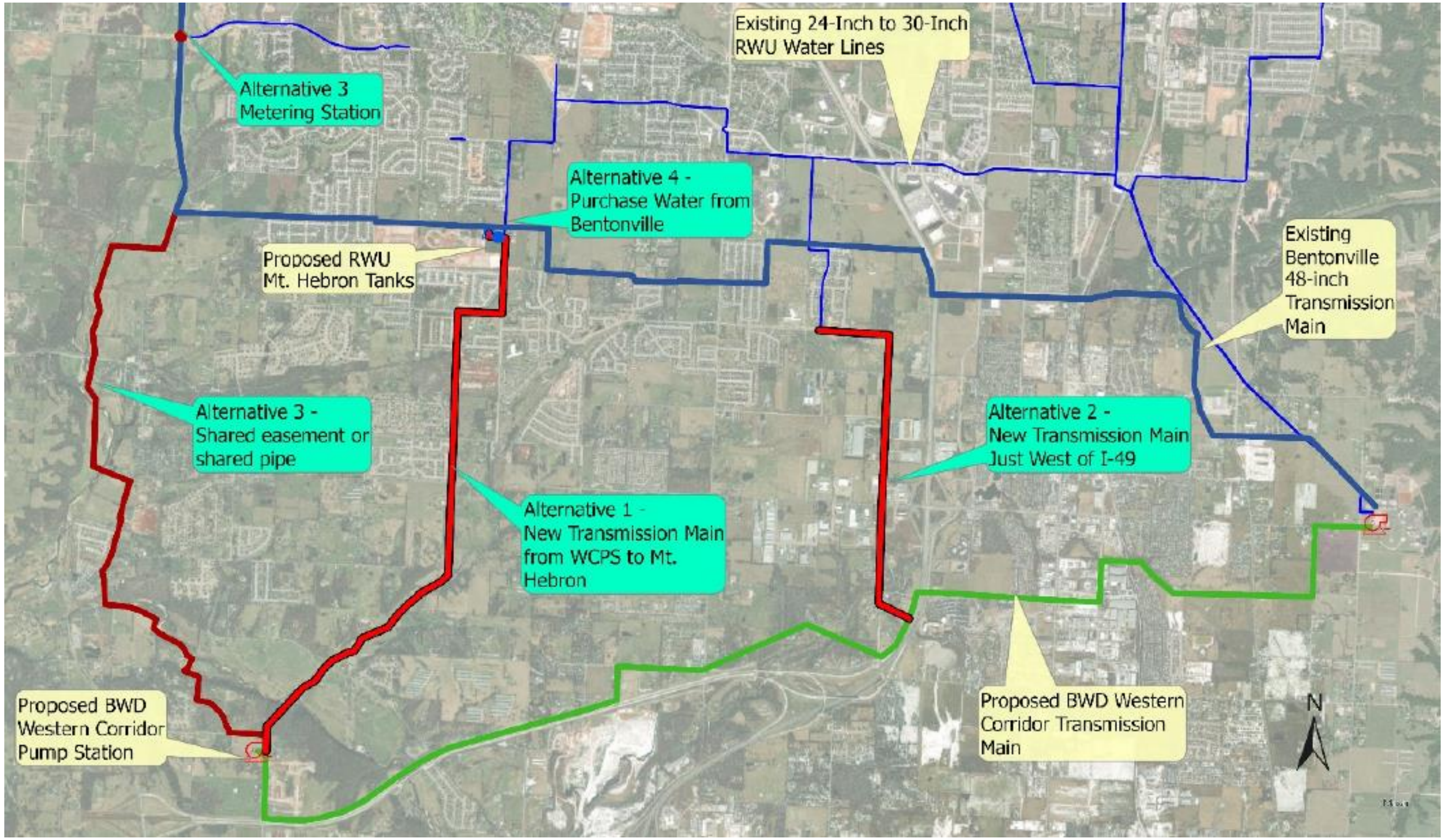
Bids Received
- Pinnacle & Champions Sewer Improvements

Under Construction (8)
- E. Pine St.
- Centennial Park
- Mt. Hebron & Garrett Rd. Improvements
- JB Hunt Dr.
- Uptown & Oak St. Overpasses
- Banz Addition Sewer Replacement
- Mills Sewer/ 2^{nd} St. Water & Sewer / Saltgrass Waterline
- Sewer Maintenance Contract
- 2023 Misc. Waterline Replacements
- Sewer Repairs (Blossom Way, 24^{th} & Olive, Dixieland & Town West
- RWU Materials Storage Improvements

Completed
- Arkansas St. Gateway

Water Transmission Corridor Study

A draft technical memorandum by Garver Engineers evaluated two options for a proposed alignment for a water transmission main to connect to the Beaver Water District's western pump station, which is currently under construction. It is important for RWU to select a route to begin acquiring necessary easement, although the capacity will not be needed until 2030 or beyond.



- The draft memorandum was shared with BWD, followed by a meeting. BWD rejected Option 2, citing regulatory permit issues and potential complications with water quality due to chlorine contact time.
- Next Steps:
  - Finalize the western corridor memorandum
  - Begin a detailed corridor study for Option 1.

Other Significant Events

Capital Budget for FY'24

- Budget constraints caused some sewer projects to be delayed until the next fiscal year.
- Staff will re-evaluate the budget mid-year based on updated projections.

Customer Notifications of Unlawful Inflow Connections

- Letters were mailed to customers notifying them of "unlawful inflow connections" which were identified as a result of smoke testing.
- The customer was given 30 days to repair the plumbing defect, after which RWU may repair the defect at the expense of the customer.

Cityworks / GIS Update

- Cityworks go-live is scheduled for August.
- RWU is coordinating process flow charts with the City of Rogers in preparation for implementation in Cityworks.
- GIS is experiencing minor (but widespread) location issues caused by the migration from AutoCad to GIS. RWU is working with Timmons to identify the cause. In the meantime, we have been running GIS in a test environment and making continuous adjustments.

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	20.73									
Phosphorus 30 Day Mo Avg mg/l	1	0.10	0.15	0.15									
Phosphorus Max 7 day Avg mg/l	2	0.16	0.23	0.15									
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	395.8									
Total Suspended Solids Mo Avg	20	1.7	4.2	4.2									
Total Suspended Solids 7 day Avg	30	2.5	7.4	4.2									
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	<42.68									
Ammonia Mo Avg mg/l	3.0	<.26	<.31	<.31									
Ammonia max 7 day Avg mg/l	4.5	<.29	<.34	<.54									
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	<296.9									
CBOD Mo Avg mg/l	15	<2.5	<3.6	<2.4									
CBOD Max 7 day Avg. mg/l	23	<3.3	<4.9	<2.6									

FOG Inspection Report
Monthly Summary for
March 2023

- 54 known FSE's were pumped in March. A list of serviced establishments can be generated upon request.
- Old Chicago's interceptor is working properly again. A small lift station had to be added to help maintain a normal water level in the interceptor.
- I had a few interceptor installation inspections this month. Locations included: Dominos, Kum and Go and a new strip center at the old Bryan University building. The new strip center will be home to two new restaurants.
- The old Houlihan's building is being remodeled and taken over by Texas De Brazil. They are expected to open in April. I could only verify that one of their interceptors was working properly. The other one was only half full at the time.
- A mobile food truck owner is installing a small grease interceptor on his truck.
- Two new restaurants, Luma and Wellington's, have opened at the One Uptown building. I will be inspecting their interceptors soon to determine their required pumping frequency.
- Besides that, all other inspections were routine with nothing major to report.

- Paul Burns and I collected industrial samples from Tyson of Rogers, Southeast Poultry, Ozark Mountain Poultry and Tyson Chick'N Quick.
- The first quarter sampling also took place. The tests included influent and effluent metals, cyanide, phenols, oil and grease and the annual priority pollutants.
- 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

RWU ROGERS WATER UTILITIES

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

# of industrial control monitoring activities:	4
Industries control monitored:	Tyson of Rogers, SE Poultry, Ozark Mt Poultry, Tyson Chicken Quick
# 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:	0
Notices of Violation:	n/a

Surcharges February 2023 issued in March 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	3.329741	51.5	0.00	590.2	1,408.66	40.42	494.14	6.64	372.43	2,275.23
SE Poultry	1.219378	148.5	0.00	376.0	232.72	38.20	165.15	7.96	204.73	602.60
Tyson CNQ	5.223070	120.3	0.00	465.0	1,500.66	2.87	0.00	4.88	195.40	1,696.06
Tyson of Rogers	4.561570	35.0	0.00	230.0	148.37	126.0	2,955.98	2.14	0.00	3,104.35
WestRock	0.049479	1.0	0.00	1650.0	77.79	50.60	10.28	0.20	0.00	88.07
									Sum $	7,766.31

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 $81,069.57 (User data submitted for eight months).

The Influent and Effluent were sampled for metals, low level mercury, cyanide, phenolics and priority pollutants during the month of March. This type of testing takes place once per quarter, except for priority pollutants, which is usually only sampled for once per year. No priority pollutants or cyanide were detected this time. Metals, mecury and phenolics levels were slightly lower than normal due to high inflow and infiltration.

Report prepared by Paul Burns, Pretreatment Coordinator

Pollution Control Facility Significant Events

March 2023

1. Still searching for a new maintenance technician. Our experienced maintenance technician Randy Myers retired after great service to the utility.
2. We treated 446.2 MG in March. 31 X 8.5 MGD = 263.5 MG. That means we treated approximately 182.7 MG from I and I. These flows included 8.29" of rain over 12 events. The historical average rainfall for March is 3.53". This is a record month for treating water for RWU that I can find with an average daily flow of 14.4 MGD. The plant is designed for a max daily flow of 14.5 MGD.
3. We had an EQ overflow that started on the 8th and ended on the 9th, resulting in approximately 800,000 gallons of untreated water overtopping the EQ basins. The state was notified, and operation followed our sampling SOP during the event. The lab performed testing according to our permit.

RESOLUTION NO. 23- 08

A RESOLUTION AUTHORIZING DISPOSITION OF CERTAIN OBSOLETE INFORMATION TECHNOLOGY (IT) EQUIPMENT; AND FOR OTHER PURPOSES.

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

WHEREAS, the Rogers Water Utilities has certain obsolete information technology (IT) equipment for which disposition is needed in accordance with law, including and without limitation, Ark. Code. Ann. § 14-54-302; and

WHEREAS, said obsolete equipment is listed on the attached "Exhibit A;" and

WHEREAS, the Superintendent of the Rogers Water Utilities, by submission of this Resolution to the Commission for approval, certifies that in his opinion, the fair market value of the equipment on the attached "Exhibit A." is less than $20,000, and further certifies that if not disposed of pursuant to Ark. Code. Ann. § 14-54-302 (e), then such items have been rendered worthless by damage or prolonged use and should be disposed of as permitted by law.

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

Section 1. The Superintendent's Certification attached to "Exhibit A." is hereby approved. The management of the Rogers Water Utilities is authorized to dispose of the equipment listed on "Exhibit A." in accordance with Ark. Code. Ann. 14-54-302 and other applicable law.

Section 2. **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 3</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 17th day of April 2023.

____
Peter Farmer, Chairman

ATTEST:

____
Brent Dobler, Acting Secretary

Superintendent's Certification Pursuant to Ark. Code. Ann § 14-54-302

I hereby certify that, in my opinion, the fair market value of the equipment on the attached "Exhibit A" is less than $20,000. I further certify that if not disposed of pursuant to Ark. Code. Ann. § 14-54-302 (e), then such items have been rendered worthless by damage or prolonged use and should be disposed of as permitted by law.

____
Brent Dobler
Superintendent, Rogers Water Utilities

"Exhibit A"

IT Equipment Scheduled for Destruction

Date Inventoried: 3/24/23

Number	Description
1	HP Officejet Printer(RPC) - #1823
2	Dell XPS Computers(Eng) - 3 - #4292 & #4293, #4314 & #4315, #4333 & #4336
3	Dell 3010 Computer & Monitor (Eng) - #4024 & #4027
4	Dell Inspriron 3000 Computers(RPC) - 2 - #4375
5	Dell Vostro Computer - #3713 & #3715
6	Microsoft Surface Tablet - #4352
7	Server rails
8	Sceptre Monitors - 2
9	Acer Monitors - 3
10	Box of misc computer/equipment parts & cables

Rogers Water Utilities
Property Insurance Bid Opening Summary
April 5, 2023 1:00 pm

		Current Coverage	Rogers Insurance Agency bid	Other Bids	Change in Coverage/Cost $
Deductible		$ 10,000		None	
Amount of Coverage		$ 119,531,149	$ 124,904,124	None	4.5%
Cost	*	**$ 81,424**			
$10,000 Deductible			$ 85,029	$ -	4.4%
$25,000 Deductible			$ 78,064	$ -	
Optional Earthquake Coverage					
5% Deductible/2,000,000 Limit			$ 818	$ -	
Insurance Company		Boiler & Machinery Cincinnati Insurance Property Insurance Cincinnati Insurance			
Insurance Company Rating		A+			
Additional Comments		Terrorism Coverage			

RWU Staff recommends approval of property insurance with Rogers Insurance for for $85,029 with $10,000 deductible and with optional earthquake coverage of $818.

Combined Premium-$10,000 Deductible	$ 85,847
Combined Premium-$25,000 Deductible	$ 78,882
Difference	$ 6,965

April 7, 2023

To: Roger Water Utilities
Commissioners
Brent Dobler, Utility Manager

RE: Annual report required per FTC regulations for Roger water Utilities Identity Theft Prevention Program

Required contents of the annual report include:

a) A report on the effectiveness of the policies and procedures of the utility addressing the risk of identity theft related to establishing/ending accounts or access to accounts.
b) A report on software, credit card process and service provider arrangements.
c) A report of any incidents of identity theft or suspected identity theft involving utility accounts and the utility's initial response.
d) A report on changes or proposed changes in methods identifying and preventing identity theft.
e) Recommendations for changes or modifications to the utilities program.

Regarding item a), the policies and procedures for opening, transferring or closing accounts appear to be adequate. In reference to existing accounts, there were no "Red Flags" identified during the past year as zero incidences of identity theft have been noted and policies/procedures appear to be adequate.

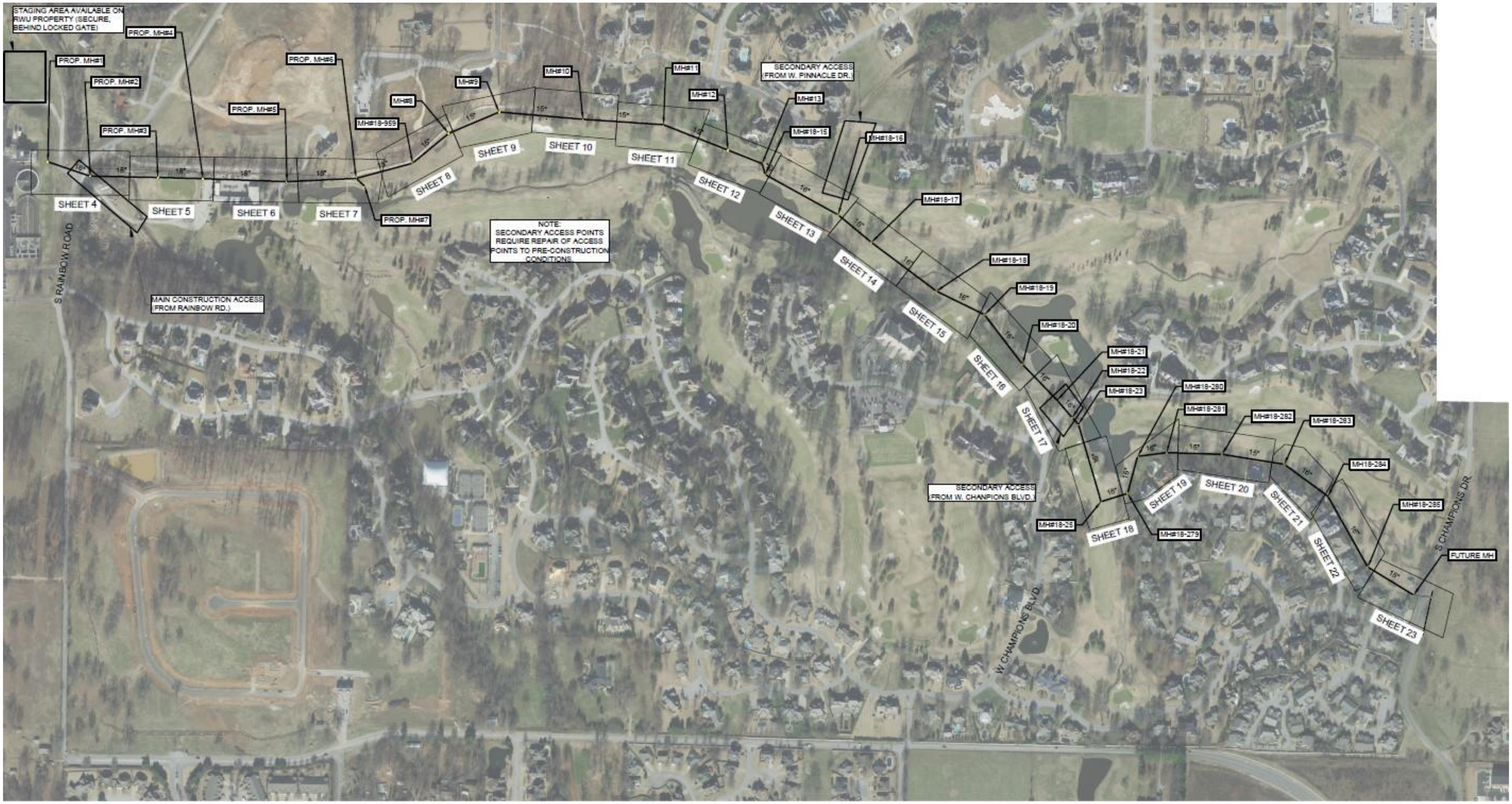
Regarding item b) On September 6th, 2024, RWU changed billing software and payment provider; the billing software transitioned from an in-house custom software to Tyler ERP Pro 10. Additionally, credit card providers also changed from Paymentus to Chase Bank via Tyler Payments. PCI compliance for electronic payments was the responsibility of our third-party payment processor (Paymentus) until September 6th, 2022 and is now the responsibility of Chase Bank via Tyler Payments.

Regarding item c) no incidences of reported unauthorized credit card use.

Regarding item d), no new or additional changes to our utilities program were made during the year.

Regarding item e), as current policies/procedures appear to be effective there aren't any recommendations to amend RWU's identity theft program.

Bid Results – Pinnacle Country Club & S. Champions Dr. Sewer Improvements



Rogers Water Utilities Engineering Department
Bid Tabulation - Pinnacle Country Club & S. Champions Dr. Sewer Improvements
Bid Date: April 4th, 2023

				Engineer's Estimate		Goodwin & Goodwin		Brothers Construction	
Item #	Description	Quantity	Unit	Unit Cost	Total	Unit Cost	Total	Unit Cost	Total
1.1	MOBILIZATION	1	EA	$ 150,000.00	$ 150,000.00	$ 265,000.00	$ 265,000.00	$ 400,000.00	$ 400,000.00
1.2	15" DIA. SEWER PIPE BY OPEN CUT (SDR 26 PVC ASTM D3034)	3,001	LF	$ 360.00	$ 1,080,360.00	$ 250.00	$ 750,250.00	$ 300.00	$ 900,300.00
1.3	18" DIA. SEWER PIPE BY OPEN CUT (PS 115 PVC F679)	1,437	LF	$ 390.00	$ 560,430.00	$ 300.00	$ 431,100.00	$ 350.00	$ 502,950.00
1.4	18" DIA. SEWER PIPE IN 36" DIA. STEEL CASING BY OPEN CUT (PS 115 PVC F679)	40	LF	$ 450.00	$ 18,000.00	$ 1,200.00	$ 48,000.00	$ 515.00	$ 20,600.00
1.5	16" DIA. SEWER PIPE BY PIPE BURSTING (IPS HDPE (DR-17) ASTM D-3350 & ASTM D-1248)	3,382	LF	$ 330.00	$ 1,116,060.00	$ 550.00	$ 1,860,100.00	$ 940.00	$ 3,179,080.00
1.6	REMOVE/ABANDON EXISTING SANITARY SEWER	1	LS	$ 15,000.00	$ 15,000.00	$ 100,000.00	$ 100,000.00	$ 160,000.00	$ 160,000.00
1.7	6' DIA. SANITARY SEWER MANHOLE (0'-6' IN DEPTH)	2	EA	$ 25,000.00	$ 50,000.00	$ 20,000.00	$ 40,000.00	$ 28,500.00	$ 57,000.00
1.8	ADDITIONAL MANHOLE DEPTH (6' DIA. MANHOLE)	17.5	VF	$ 1,000.00	$ 17,500.00	$ 1,000.00	$ 17,500.00	$ 860.00	$ 15,050.00
1.9	4' DIA. SANITARY SEWER MANHOLE (0'-6' IN DEPTH)	30	EA	$ 17,500.00	$ 525,000.00	$ 12,000.00	$ 360,000.00	$ 20,500.00	$ 615,000.00
1.10	ADDITIONAL MANHOLE DEPTH (4' DIA. MANHOLE)	62.1	VF	$ 750.00	$ 46,575.00	$ 400.00	$ 24,840.00	$ 1,350.00	$ 83,835.00
1.11	CONNECT TO FUTURE MANHOLE	1	EA	$ 2,500.00	$ 2,500.00	$ 5,000.00	$ 5,000.00	$ 2,350.00	$ 2,350.00
1.12	SERVICE LATERAL RECONNECTION	19	EA	$ 1,500.00	$ 28,500.00	$ 5,000.00	$ 95,000.00	$ 3,250.00	$ 61,750.00
1.13	TEMPORARY CART PATH	950	LF	$ 50.00	$ 47,500.00	$ 125.00	$ 118,750.00	$ 30.00	$ 28,500.00
1.14	GROUTED RIPRAP	55	SY	$ 50.00	$ 2,750.00	$ 300.00	$ 16,500.00	$ 195.00	$ 10,725.00
1.15	REMOVE AND REPLACE GRAVEL PAVEMENT	35	SY	$ 40.00	$ 1,400.00	$ 75.00	$ 2,625.00	$ 48.00	$ 1,680.00
1.16	REMOVE AND REPLACE ASPHALT PAVEMENT	540	SY	$ 115.00	$ 62,100.00	$ 150.00	$ 81,000.00	$ 136.00	$ 73,440.00
1.17	SODDING	1,070	SY	$ 10.00	$ 10,700.00	$ 20.00	$ 21,400.00	$ 27.00	$ 28,890.00
1.18	STRIP AND REPLACE TOP SOIL (4" DEPTH)	1,070	SY	$ 5.00	$ 5,350.00	$ 35.00	$ 37,450.00	$ 74.00	$ 79,180.00
1.19	GOLF COURSE RESTORATION (ROUGH)	7,335	SY	$ 30.00	$ 220,050.00	$ 20.00	$ 146,700.00	$ 28.00	$ 205,380.00
1.20	GOLF COURSE RESTORATION (FAIRWAY)	65	SY	$ 45.00	$ 2,925.00	$ 150.00	$ 9,750.00	$ 128.00	$ 8,320.00
1.21	GOLF COURSE RESTORATION (GREENS/TEE BOX)	715	SY	$ 60.00	$ 42,900.00	$ 200.00	$ 143,000.00	$ 215.00	$ 153,725.00
1.22	GOLF COURSE RESTORATION (CART PATH)	1,005	SY	$ 70.00	$ 70,350.00	$ 150.00	$ 150,750.00	$ 155.00	$ 155,775.00
1.23	CLEAR AND GRUB	1	LS	$ 20,000.00	$ 20,000.00	$ 95,000.00	$ 95,000.00	$ 360,000.00	$ 360,000.00
1.24	MATERIALS TESTING	1	LS	$ 20,000.00	$ 20,000.00	$ 25,000.00	$ 25,000.00	$ 160,000.00	$ 160,000.00
1.25	EROSION CONTROL	1	LS	$ 10,000.00	$ 10,000.00	$ 75,000.00	$ 75,000.00	$ 225,000.00	$ 225,000.00
1.26	TRENCH EXCAVATION & SAFETY SYSTEMS	1	LS	$ 15,000.00	$ 15,000.00	$ 250,000.00	$ 250,000.00	$ 260,000.00	$ 260,000.00
1.27	TRAFFIC CONTROL	1	LS	$ 5,000.00	$ 5,000.00	$ 50,000.00	$ 50,000.00	$ 30,000.00	$ 30,000.00
1.28	8" DIA. WATERLINE BY OPEN CUT (DIP CLASS 350)	50	LF	$ 250.00	$ 12,500.00	$ 150.00	$ 7,500.00	$ 170.00	$ 8,500.00
1.29	8" DIA. WATERLINE 22.5 DEGREE BEND FITTINGS	440	LB	$ 7.00	$ 3,080.00	$ 15.00	$ 6,600.00	$ 13.00	$ 5,720.00
1.30	10" DIA. IRRIGATION LINE BY OPEN CUT (SDR 26 PVC ASTM D2241)	50	LF	$ 300.00	$ 15,000.00	$ 185.00	$ 9,250.00	$ 150.00	$ 7,500.00
1.31	10" DIA. WATERLINE 22.5 DEGREE BEND FITTINGS	640	LB	$ 7.00	$ 4,480.00	$ 15.00	$ 9,600.00	$ 13.00	$ 8,320.00
1.32	12" DIA. IRRIGATION LINE BY OPEN CUT (SDR 26 PVC ASTM D2241)	50	LF	$ 350.00	$ 17,500.00	$ 225.00	$ 11,250.00	$ 165.00	$ 8,250.00
1.33	12" DIA. WATERLINE 22.5 DEGREE BEND FITTINGS	880	LB	$ 7.00	$ 6,160.00	$ 15.00	$ 13,200.00	$ 14.00	$ 12,320.00
1.34	1-2" DIA. IRRIGATION LINE BY OPEN CUT	200	LF	$ 35.00	$ 7,000.00	$ 45.00	$ 9,000.00	$ 39.00	$ 7,800.00
1.35	3-4" DIA. IRRIGATION LINE BY OPEN CUT	200	LF	$ 50.00	$ 10,000.00	$ 65.00	$ 13,000.00	$ 47.00	$ 9,400.00
1.36	PIPE BURSTING HEAVING SURFACE RESTORATION	1,105	LF	$ 25.00	$ 27,625.00	$ 75.00	$ 82,875.00	$ 75.00	$ 82,875.00
1.37	OBSTRUCTION REMOVAL	5	EA	$ 5,000.00	$ 25,000.00	$ 8,000.00	$ 40,000.00	$ 6,500.00	$ 32,500.00
1.38	PRE-CONSTRUCTION CCTV	6,610	LF	$ 13.00	$ 85,930.00	$ 10.00	$ 66,100.00	$ 14.00	$ 92,540.00
1.39	CONTINGENCY	1	LS	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00
	Subtotal Bid Schedule 1 - Pinnacle Country Club Sewer Improvements				**$ 4,560,225.00**		**$ 5,688,090.00**		**$ 8,254,255.00**

				Engineer's Estimate		Goodwin & Goodwin		Brothers Construction	
Item #	Description	Quantity	Unit	Unit Cost	Total	Unit Cost	Total	Unit Cost	Total
2.1	Clear and Grub	1	L.S.	$10,000.00	$10,000.00	$15,000.00	$15,000.00	$32,500.00	$32,500.00
2.2	Trench & Excavation Safety Systems	1	L.S.	$2,500.00	$2,500.00	$50,000.00	$50,000.00	$6,000.00	$6,000.00
2.3	Rock Excavation for Sewer Line	10	C.Y.	$250.00	$2,500.00	$250.00	$2,500.00	$265.00	$2,650.00
2.4	Sodding	2,055	S.Y.	$6.50	$13,357.50	$20.00	$41,100.00	$6.00	$12,330.00
2.5	Strip & Replace Topsoil (4")	2,056	S.Y.	$12.00	$24,672.00	$35.00	$71,960.00	$5.00	$10,280.00
2.6	Remove/Abandon Existing Sanitary Sewer	1	L.S.	$10,000.00	$10,000.00	$15,000.00	$15,000.00	$25,000.00	$25,000.00
2.7	4' Dia. Sanitary Sewer Manhole, 6' Depth	9	EACH	$5,000.00	$45,000.00	$12,000.00	$108,000.00	$9,800.00	$88,200.00
2.8	6' Dia. Sanitary Sewer Manhole, 6' Depth	1	EACH	$7,500.00	$7,500.00	$20,000.00	$20,000.00	$11,000.00	$11,000.00
2.9	Additional Manhole Depth (4' Dia. Manhole)	26	V.F.	$100.00	$2,600.00	$400.00	$10,400.00	$260.00	$6,760.00
2.10	Additional Manhole Depth (6' Dia. Manhole)	6	V.F.	$120.00	$720.00	$1,000.00	$6,000.00	$305.00	$1,830.00
2.11	15" PVC (SDR-26) Complete-in-Place	81	L.F.	$125.00	$10,125.00	$325.00	$26,325.00	$370.00	$29,970.00
2.12	12" PVC (SDR-26) Complete-in-Place	1,118	L.F.	$110.00	$122,980.00	$300.00	$335,400.00	$191.00	$213,538.00
2.13	8" PVC (SDR-26) Complete-in-Place	21	L.F.	$100.00	$2,100.00	$250.00	$5,250.00	$180.00	$3,780.00
2.14	Remove & Replace Existing Asphalt Pavement (HMAC)	68	S.Y.	$110.00	$7,480.00	$225.00	$15,300.00	$185.00	$12,580.00
2.15	Remove & Replace Concrete Sidewalk	710	S.Y.	$100.00	$71,000.00	$150.00	$106,500.00	$145.00	$102,950.00
2.16	4" Aggregate Base Course for Sidewalk	780	S.Y.	$15.00	$11,700.00	$35.00	$27,300.00	$12.00	$9,360.00
2.17	Remove & Replace Driveway (Concrete)	123	S.Y.	$150.00	$18,450.00	$175.00	$21,525.00	$162.00	$19,926.00
2.18	Remove & Replace Curb & Gutter	53	L.F.	$50.00	$2,650.00	$75.00	$3,975.00	$97.00	$5,141.00
2.19	12" DIP (Class 350) Waterline	34	L.F.	$250.00	$8,500.00	$225.00	$7,650.00	$320.00	$10,880.00
2.20	12" Waterline 11.25 Degree Bend	880	LB.	$10.00	$8,800.00	$15.00	$13,200.00	$11.00	$9,680.00
2.21	Materials Testing	1	L.S.	$9,500.00	$9,500.00	$5,000.00	$5,000.00	$17,000.00	$17,000.00
2.22	Rip-Rap	9	S.Y.	$125.00	$1,125.00	$300.00	$2,700.00	$280.00	$2,520.00
2.23	Roadway Construction Control	1	L.S.	$2,500.00	$2,500.00	$15,000.00	$15,000.00	$7,400.00	$7,400.00
2.24	Erosion Control	1	L.S.	$5,000.00	$5,000.00	$15,000.00	$15,000.00	$24,000.00	$24,000.00
2.25	Traffic Control	1	L.S.	$1,500.00	$1,500.00	$40,000.00	$40,000.00	$7,500.00	$7,500.00
2.26	Mobilization	1	L.S.	$20,000.00	$20,000.00	$50,000.00	$50,000.00	$15,000.00	$15,000.00
2.27	Contingency	1	L.S.	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00
	Subtotal Bid Schedule 2 - South Champions Dr. Sewer Improvements				**$472,259.50**		**$1,080,085.00**		**$737,775.00**
	Total Bid (Bid Schedules 1+2)				**$5,032,484.50**		**$6,768,175.00**		**$8,992,030.00**

* The bid from Goodwin & Goodwin, as submitted, depicted a total Bid of $7,848,260 due to a math error where the total of Bid Schedule 2 was counted twice.

Staff recommends the award of the bid to Goodwin & Goodwin for the project "Pinnacle Country Club & S. Champions Dr. Sewer Improvements".