



ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA

MAY 15, 2023

4:00 PM

AGENDA

CALL TO ORDER:

1. Employee Recognition - T. Beaver
2. Employee Recognition - J. Lunsford

ACTION ON MINUTES:

1. Motion to Approve Minutes from the April 17, 2023 Water and Sewer Commission Meeting

REQUEST TO BE HEARD:

1. Three Flags Investment LLC Request for Water Service and Access to Sanitary Sewer at 278 Lillard Lane - B. David, J. Vaught

REPORTS:

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

OLD BUSINESS:

1. High Usage Notification Policy - B. Dobler

NEW BUSINESS:

1. Approve Rogers Water Utilities Annual Budget for Fiscal Year 2024 - J. Lattin
2. Motion to Approve Change Order to Oak Street/Uptown Overpass Projects - B. Sartain

ADJOURN:

Rogers Waterworks and Sewer Commission
April 17, 2023
Minutes

The Rogers Waterworks and Sewer Commission held its regularly scheduled meeting at 4:00 PM, April 17, 2023, in the Rogers Administration Building located at 601 S 2nd Street.

Jessica Rush, City of Rogers City Clerk, swore in the newest Rogers Water & Sewer Commission Commissioner, Jerry Carmichael at 3:55PM.

Present were Commissioners Roger Surly, Travis Greene, Kathy McClure, Jerry Carmichael, and Chairman Peter Farmer. Rogers Water Utilities staff present were Todd Beaver, Debbie Putman, Aaron Short, Dana Daniel, Brian Sartain, Matt Savell, Jerry Roegner, Mark Landis, Mario Morales, and Brent Dobler. Also in attendance was Robert Frazier from the Frazier Law Firm. Mr. Jason Price joined the meeting virtually during the presentation of the reports.

Chairman Farmer called the meeting to order at 4:02PM. He then called for action on the minutes from the February 21, 2023, Water and Sewer Commission meeting. Commissioner McClure made a motion to approve the minutes, and Roger Surly seconded. All in favor, motion carried.

Chairman Farmer then recognized Brent Dobler for the Financial Reports. Billed revenue in the Water department was up 14.70% from March 2022. Water consumption was down 5.83%, due to the use of the acoustic leak detectors in place. The Water department did report a \$61,000 loss for March of 2023. Revenues increased by \$102,000, but expenses increased by \$348,000 due to posting of the APERS pension amount and an extra pay period in the month of March this year. Fiscal YTD impact and access fees collected are \$501,100. This compares to \$759,000 in FY22 and \$942,000 in FY21. Year to date profit is more than the prior year and ahead of budget.

The Sewer department billed revenue was up 7.50% from March 2022. Sewer consumption was up 2.26% from March 2022. The Sewer department reported a loss of \$115,000 for March 23. Revenues increased by \$9,000 over March 2022, but expenses increased by \$542,000 due to posting of the APERS pension amount and an extra pay period in the month of March this year. Fiscal YTD impact and access fees collected are \$805,800 for 2023. This compares to YTD access and impact fee revenue of \$1,416,000 in FY22 and \$1,947,000 in FY21. Total restricted and unrestricted funds are \$48.3 million for March of 2023. This is an increase of \$3.8 million from March 22. \$5.45 million of this amount is restricted. Dobler mentioned that RWU would be presenting the 2024 budget at the next Commission meeting.

Commissioner Surly asked why the APERS amount is not taken monthly instead of in one amount. Mr. Savell stated that this is the way RWU has always recorded this expense in the past.

Chairman Farmer then recognized Brian Sartain for the Engineering Reports. Brian said that the current project list is stable and that eighty-two projects were reviewed over the last two months. There are a few significant ongoing projects, the Village on Turtle Creek, Second Street Commercial Park, and CarMax that will be going in on S. Dixieland. The District Phil is also ongoing in the I-49 and Pauline Whitaker Parkway area. He then showed the project status for all ongoing projects. The Blossom Way and Hwy 12 waterline projects are well into design. The East Pine Street project is starting immediately

as well as the 2023 Misc Waterline improvements. The RWU material storage project at Lilac is well under way.

He then updated the Commission of the Western Corridor transmission line connection. There were several alternative routes due to City limits that have changed over the years, but after a detailed study, a route has been decided and a detailed corridor study will begin along with easement acquisition. Sartain also noted that the first round of notifications have been sent out to customers that were identified as having unlawful sanitary sewer connections, follow up forthcoming.

Commissioner McClure asked about the penalty for a customer that is notified of an unlawful connection. Sartain responded that we have sent letters out to the largest offenders to evaluate the program. Chairman Farmer asked to be kept abreast of this program.

Chairman Farmer then recognized Todd Beaver to present the RPCF reports. No issues with permits. He stated that they have been repairing one of the screens in the headworks. The plant treated 446.2MGD, therefore the plant received 182.7MGD of I&I. The ADF was 14.4MGD. Permit is for 14.5MGD. The plant did have an overflow. Commissioner Surly asked how often we exceed the 14.5MGD. Todd explained that we routinely exceed this amount, but it is indeed rare that we average 14.4MGD for an entire month. It puts a strain on all other processes at the plant. The projects in design will address these strains. The Field and Engineering are reducing this I&I as quickly as possible, and we are already in design on capacity improvements. Chairman Farmer asked how frequently we have overflowed, Beaver stated normally one/year. However, this year we have already had three occurrences. Dry weather flow last year was around 8.5MGD. All other flow is due to I&I.

Chairman Farmer then recognized Dobler to introduce Jason Price and a water bill dispute. Mr. Price had a leak on his service line and wanted to present his situation to the Commission. After a lengthy discussion, Mr. Price agreed to pay the bill and RWU management agreed to review their high-water usage policy.

Chairman Farmer then recognized Jerry Roegner to present Resolution 23-08 regarding the disposition of obsolete IT equipment. Commissioner Greene made a motion to approve, Commissioner McClure seconded. All in favor, Resolution passes.

Chairman Farmer then recognized Mr. Dobler to present a motion to approve a property insurance provider for RWU. Dobler explained that we received only one bid, same rate but for more assets this time. He stated that staff recommends awarding Rogers Insurance the bid in the amount of \$85,029 with a \$10,000 deductible along with an additional \$818 for the optional earthquake coverage as RWU has always done. Commissioner Surly asked if RWU would receive a better rate since the installation of the new Verkada security system. Dobler stated that he would return with this information. Commissioner McClure made a motion to accept, seconded by Commissioner Surly. All in favor, motion passes.

Dobler then went on to recognize our Red Flag policy as required. This policy deals with identity theft within RWU operating procedures. No Red Flags were noted, policies and procedures were noted as adequate. PCI compliance is now the responsibility of our third party provider, Chase payments.

Chairman Farmer then recognized Brian Sartain to present our Pinnacle Sewer Improvement project. This is one of our priority projects in the City that allows capacity for further development in the uptown

area. He reminded them that we went out for bid last year, but no bids were received. Engineering and the consultant re-designed the project to reduce contractor risk and as a result received two bids this time. Goodwin and Goodwin and Brothers Construction. The low bid was \$6,768,175 from Goodwin and Goodwin. The bid from Brothers was significantly higher. The engineer's estimate was 5,032,484. RWU has spoken with the City of Rogers and the City is working on earmarking ARPA funds so that we can balance our 2024 Budget. Sartain stated that we will value engineer this project to the best of our ability. Staff recommends awarding the bid to Goodwin and Goodwin in the amount of \$6,768,175. Commissioner Carmichael mentioned that this would be a tough project and that RWU must monitor closely. Sartain responded that we have been communicating with the owner for over three years leading up to this project. Commissioner Surly made a motion, seconded by Commissioner McClure. All in favor, motion passes.

With no further items on the Agenda, Chairman Farmer adjourned the meeting at 5:28pm.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwscmin41723



Robert A. Frazier, Member, Counsel
Licensed in Arkansas, Oklahoma, & Minnesota

May 12, 2023

Mr. Bob David
Three Flags Investments, LLC
609 West Dickson, Ste. 102D
Fayetteville, AR 72702
Bob@leadershipproperties.com

Via electronic Mail

Ms. Julie Vaught
Three Flags Investments, LLC
609 West Dickson, Ste. 102D
Fayetteville, AR 72702
julie@leadershipproperties.com

Via electronic mail

Ref: *Annexation Petition to City of Rogers* by Three Flags Investments, LLC, Benton County Court Case No. 2022-32; Request for water service and sewer service by Three Flags, Investments, LLC

Dear Mr. David and Ms. Vaught:

This firm serves as legal counsel to the Rogers Water Utilities (“RWU”) and the Rogers Waterworks and Sewer Commission (“the Commission”). I am writing to respond to certain statements made in recent electronic correspondence to RWU regarding the above-referenced annexation petition and the subsequent request for “access to the sewer system” made by Three Flags Investments, LLC (“Three Flags”). Three Flags contends that RWU is obligated to “support” the annexation petition or, in the alternative, to provide water service and sewer service to a certain real property owned by Three Flags in an unincorporated area located outside the limits of the City of Rogers. RWU denies Three Flags’ assertions for the reasons stated in this letter. RWU is not obligated to “support” the annexation petition. Nor is RWU obligated to provide water service or sewer service to the property in question. Indeed, absent a change in the law, RWU cannot legally provide sewer service to the property.

This letter references various items of electronic correspondence and other documents which are attached hereto as Exhibits 1-11 respectively.

Exhibit 1.	Annexation Petition of Three Flags Investments, LLC
Exhibit 2.	Lillard Lane Development Agreement
Exhibit 3.	Scissortail Lift Station Agreement
Exhibit 4.	Electronic correspondence dated March 6, 2023
Exhibit 5.	Electronic correspondence dated March 23, 2023
Exhibit 6.	Electronic correspondence dated April 5, 2023
Exhibit 7.	Electronic correspondence dated April 10, 2023
Exhibit 8.	Electronic correspondence dated May 1, 2023
Exhibit 9.	Electronic correspondence dated May 3, 2023 to John McCurdy
Exhibit 10.	Electronic correspondence dated May 3, 2023 to Brent Dobler
Exhibit 11.	Electronic correspondence dated May 5, 2023
Exhibit 12.	Arkansas Secretary of State Website Information concerning Thrilled Land Investments, LLC
Exhibit 13.	Deed ABS Option Company to Thrilled Land Investments, LLC
Exhibit 14	Deed Thrilled Land Investments LLC to Buffington Evening Star, LLC

The Annexation Petition

Three Flags' annexation petition (Exhibit 1) seeks annexation pursuant to Ark. Code. Ann. § 14-40-609 of the following real property:

The South Half (S ½) of the Southwest Quarter (SW ¼) of Section 24, Township 19 North, Range 31 West, Benton County, Arkansas. Subject to the right of way of a county road at the Northeast corner thereof

Subject to existing easements and restrictions of record, if any.

("proposed annexation parcel").

Three Flags contends RWU is obligated to support its annexation petition. See electronic correspondence attached as Exhibits 4-6. Three Flags relies on two agreements:

(1) "Development Agreement, Lillard Lane Annexation and Development," Instrument no. L202163167 ("the Lillard Lane Development Agreement") (Exhibit 2); and

(2) “Agreement to Convey Lands for Construction of Utility Improvements,” Instrument no. L202045900 concerning the lift station serving the Scissortail Subdivision (“the Scissortail Lift Station Agreement”) (Exhibit 3).

The electronic correspondence makes several statements and assertions regarding the annexation petition, but the overall gist is that Three Flags contends that RWU has an obligation under the above-referenced agreements to support the annexation petition and that RWU is repudiating the Agreements by not supporting the annexation. *See* Exhibit 6 (“we would not only ask that you convey to the Mayor, the Planning Department, and the Rogers City Council that RWU has capacity and has always had the intention of serving the 80 acres we intend to annex, but we would also ask that you stand by your intention in these commitments, and support the annexation”).

As you know, neither the Rogers Water Utilities nor the Rogers Waterworks and Sewer Commission has authority to grant Three Flag’s annexation petition. Authority to grant the annexation petition lies with the City of Rogers acting through the Rogers City Council. *See* Ark. Code. Ann. § 14-40-609 (d) (1) (A) (“By ordinance or resolution, the city or town may grant the petition and accept the property petitioned to be annexed”). However, “the city or town is not required to grant the petition and accept the property petitioned to be annexed” Ark. Code. Ann. § 14-40-609 (d) (1) (B).

RWU denies that it is repudiating the Agreements in any way, shape, or form. Moreover, examining each agreement in turn, it is clear that neither agreement requires RWU to lobby the Rogers City Council or the City administration upon Three Flag’s behalf.

*The Lillard Lane Development Agreement Does Not Obligate RWU
to “Support” The Annexation Petition*

The Lillard Lane Development Agreement, which references the proposed annexation parcel in its Exhibit A, concerns extension of water service and sewer service to the Property at the expense of the “Owner/Developer”. Three Flags claims rights under the Lillard Lane Development Agreement as successor in interest to Arvest Trust Co., N.A. Trustee of the Charles R. Reaves IRA U/A Dated January 19, 1995 (“Reaves IRA”) by virtue of that certain Special Warranty Deed filed for record on September 22, 2022 as Instrument Number L202261356 in the real estate records of Benton County, Arkansas.

The Lillard Lane Development Agreement, and provision of water service and sewer service to the property, is entirely contingent upon annexation of the subject property into the City of Rogers. See Exhibit 2, paragraph 13.

13. Agreement Contingent on Annexation.

This Development Agreement shall not be binding upon the Commission, RWU, or Owner/Developer unless and until signed by the parties or authorized representative of the parties hereto and unless and until the applicable annexation ordinance is adopted and approved by the Rogers City Council annexing the Property into the City of Rogers, and the annexation becomes final in accordance with Ark. Code. Ann. § 14-40-609.

Further, the Lillard Lane Development Agreement states, in pertinent part, in paragraph 1,

In the event the contemplated annexation does not occur, does not become final, or an objection to the annexation is successfully sustained, neither the Commission nor RWU shall have any obligation to extend water service to the Property. . . In the event the contemplated annexation does not occur, does not become final, or an objection to the annexation is successfully sustained, neither the Commission nor RWU shall have any obligation to extend sewer service to the Property...

Three Flags asserts that the existence of the Agreement is itself implicit support of Three Flag's annexation petition. See Exhibit 6 ("there is an existing Development Agreement indicating that the annexation will not be supported unless the agreement is signed by the parties. The Agreement has been signed by the parties which would mean that RWU does support the annexation since the Agreement is in full force"). Three Flags references a recital in the agreement which in turn references Rogers Waterworks and Sewer Commission Resolution No. 21-22. The pertinent provision of Resolution No. 21-22 states, in pertinent part:

Section 1. The Rogers Waterworks and Sewer Commission hereby recommends to the Rogers City Council that it reject the proposed annexation unless the Commission and RWU, on the one hand, and the Owner, on the other hand, and any other necessary parties, enter into an agreement governing the terms and conditions of extension of water service and sewer service to the Property, including, without limitation, the Owner's agreement to pay the costs for extension of water service and sewer service.

Resolution No. 21-22. Resolution No. 21-22 expresses a desire for the City Council to reject the proposed annexation unless there is first an agreement concerning the costs of extension of water

service and sewer service so that such costs do not fall on RWU and its ratepayers. That does not imply that RWU either “supports” or “opposes” the annexation. Annexation is a decision belonging to the City Council. RWU is ready, willing and able to perform under the Lillard Lane Development Agreement if the proposed annexation parcel is first annexed into the City of Rogers. However, neither RWU nor the Commission controls the decision on annexation.

*The Scissortail Lift Station Agreement Does Not Obligate RWU
to “Support” The Annexation Petition*

Likewise, the Scissortail Lift Station Agreement does not obligate RWU to “support” the annexation petition. As a threshold matter, Three Flags is not a party to the Scissortail Lift Station Agreement. Nor does it appear from the real estate records to be a successor in interest to any party to the agreement.

The Scissortail Lift Station Agreement is about providing *adequate lift station capacity*. The agreement does not require RWU to provide water service or sewer service to the proposed annexation parcel. Pursuant to City Ordinance, RWU cannot provide sewer service to a property in an unincorporated area outside the City limits of Rogers. See Section 54-53 of Rogers City Code (“No sewer services shall be extended into unincorporated areas lying outside the corporate limits of the City”). Moreover, the agreement contains no obligation on the part of Rogers Water Utilities or the Rogers Waterworks and Sewer Commission to lobby the City on behalf of a developer.

*There is no Implied Obligation to Provide Water Service or
Sewer Service to the Proposed Annexation Parcel*

The City of Rogers has not accepted Three Flags’ Annexation Petition (Exhibit 7) and Three Flags has purported to withdraw its annexation petition (Exhibit 9). Three Flags is now requesting that RWU and the Commission approve extension of water service and sewer service to the proposed annexation parcel. See Exhibits 9, 10, and 11. Three Flags asserts there is an implied obligation for RWU and the Commission to provide water service and sewer service. See Exhibits 8 and 11.

There is no implied obligation. The Lillard Lane Development Agreement specifically states that there are no implied obligations. See Exhibit 2, Paragraph 4 (“It is expressly agreed that nothing contained in this Development Agreement shall be construed to contain a covenant, either expressed or implied either to create any obligation of the City of Rogers, Arkansas (“the City”), the Commission, or RWU not consistent with this Agreement”). As shown above, provision of water and sewer service to the proposed annexation parcel is entirely contingent on annexation. Three Flags acknowledges this in its recent electronic correspondence. See Exhibit 10 (“There is

an existing Development Agreement that can be used and modified to remove the annexation approach and restate the service as just connection to the system.”).

Likewise, there is no implied obligation in the Scissortail Lift Station Agreement. Regarding the Scissortail Lift Station Agreement, Three Flags Asserts:

RWU and the Commission agreed in 2021 to provide additional capacity and access to property owners along this part of your system, by virtue of a donation of land from a company owned by me [Bob David] and partners. RWU agreed to provide the capacity and access. We donated the area adjacent to the existing lift station to gain Rogers Water Utilities Commission approval of access. The land donation was critical for your expansion of the system when property that is already annexed into the city limits of Rogers is developed.

Exhibit 8.

This statement mischaracterizes the Scissortail Lift Station Agreement. The Scissortail Lift Station Agreement is about capacity. It does not promise water and sewer service (or access) to the proposed annexation parcel. Three Flags references a “donation of land from a company owned by me [Bob David] and partners.” However, that company is not Three Flags. The company referenced is Hiway 112 Partners, LLC, a different entity. A limited liability company is a legal entity separate from its owners. *See* Ark. Code. Ann. § 4-38-304. Further, the land owned by Hiway 112 Partners is referred to in the agreement as the “Grantor Property.” The “Grantor Property” is not the proposed annexation parcel. Three Flags is not a part of the referenced transaction.

Moreover, to the extent, *arguendo*, Three Flags contends that Mr. David is entitled to benefit personally from the Scissortail Lift Station Agreement, it appears from review of land records that Mr. David has already benefitted through other entities. In addition to having an ownership interest in Hiway 112 Partners, Mr. David was also the Manager of ABS Option Company, LLC (“ABS”) (the owner of the “ABS parcel” referenced in the Agreement”). *See* Exhibit 3, page 7. Portions of the ABS Property were subsequently sold to Thrilled Land Investments, LLC, an entity for which Mr. David serves as an officer, which in turn sold portions of the ABS Property to Buffington Evening Star, LLC. *See* Exhibits 12-14. Again, Mr. David and Three Flags, LLC are not the same person, but to the extent that Three Flags argues that Mr. David has not received benefits under the Scissortail Lift Station Agreement, review of real estate records indicates that Mr. David has benefitted through other entities.

Neither the Lillard Lane Development Agreement nor the Scissortail Lift Station Agreement contain an “implied obligation” to provide water service and sewer service to the proposed annexation parcel in the absence of annexation. Such an “implied obligation” is contrary to the express terms of the Lillard Lane Development Agreement, and since the proposed

annexation parcel is in an unincorporated area located outside the limits of the City of Rogers, absent annexation, sewer services cannot be provided. See Section 54-53 of Rogers City Code *supra*. Under Section 54-53, the Rogers Waterworks and Sewer Commission cannot grant Three Flags' Request to "access" the sewer line.

RWU Does Not Control City Growth

The Lillard Lane Development Agreement and the Scissortail Lift Station Agreement reflect RWU's efforts to plan for potential city growth. However, RWU does not control the direction or scope of city growth, and the ultimate decision on extraterritorial expansion of water service and sewer service is a decision belonging to the Rogers City Council. See *City of Little Rock v. Chartwell Valley Limited Partnership*, 299 Ark. 542 (1989) (Municipalities have authority to extend water service and sewer service beyond their boundaries, but no one, including its water commission or sewer committee, can obligate a municipality to extend those services.) Three Flag's electronic correspondence to the Mayor of the City of Rogers, acknowledges this ("Since the annexation property is in the water boundary for RWU, RWU has long planned that they will provide capacity *pending City Council approval*.") See Exhibit 5, electronic correspondence from Bob David to Mayor Greg Hines, March 23, 2023, eighth bullet point from top) (emphasis added). Plans were made to provide water service and sewer service to the proposed annexation parcel in the event the parcel was annexed into the City of Rogers, plans that are entirely contingent on annexation. However, neither RWU nor the Commission control the City's decision on annexation.

Conclusion

RWU has not repudiated the Lillard Lane Development Agreement or the Scissortail Lift Station Agreement. Neither agreement requires RWU to lobby the City of Rogers for annexation and neither agreement contains any obligation, express or implied, to provide water service or sewer service in the absence of annexation.

Nothing contained in this letter shall be construed as a waiver of any rights of RWU and the Commission, all of which are reserved. Nor shall failure to mention a fact or matter in this letter be construed as a waiver of any of RWU and the Commission's rights. RWU and the Commission reserve all of their rights with regard to the matters described herein and reserve the right to modify, revise, extend, and clarify the statements and positions herein. Please note that I am not undertaking to respond to all statements, allegations, averments and contentions in the electronic correspondence made to RWU. Accordingly, please do not take lack of response to any particular statement as agreement to or admission with the statement. All statements, allegations, averments, and contentions in the electronic correspondence are denied unless otherwise admitted herein.

Thank you for your attention to this matter. Please do not hesitate to contact me if you would like to discuss this matter further.

Sincerely,

FRAZIER LAW FIRM, PLC¹

By: /s/ **Robert A. Frazier**

Robert A. Frazier

Enclosures

C.C.: Mr. Bill Watkins

C.C.: Mr. John Pesek, Senior Staff Attorney, City of Rogers Arkansas

C.C. Rogers Water Utilities

C.C.: Rogers Waterworks and Sewer Commission

¹ Registered Fictitious Name for Frazier & Frazier, Lawyers, PLC an Arkansas Professional Limited Liability Company.

EXHIBIT 1

THE COUNTY COURT OF BENTON COUNTY, ARKANSAS

CASE NO. 2022-32

IN RE: ANNEXATION OF PROPERTY CONTIGUOUS TO
THE CITY OF ROGERS, BENTON COUNTY, ARKANSAS

PETITION FOR ANNEXATION OF PROPERTY
CONTIGUOUS TO THE
CITY OF ROGERS, ARKANSAS

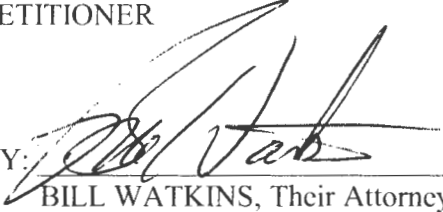
COME NOW the Petitioner, Three Flags Investments, LLC, owner of certain real properties located in Benton County, Arkansas, petition the court as follows:

1. That Three Flags Investments, LLC is the sole owner of one hundred percent (100%) of the real property that is the subject of this action.
2. That said property is contiguous to and adjoins the City of Rogers, Arkansas. A map of the subject property is attached hereto as "Exhibit A." A legal description of the subject property is included in the deed attached hereto as "Exhibit B."
3. The Petitioner respectfully requests that said property be released by the County and annexed to, added to, and included within the boundaries of the City of Rogers, Arkansas, pursuant to A.C.A. § 14-40-609. A letter certifying that the petitioner is the sole owner of the subject property is attached as "Exhibit C." An engineer's letter certifying that no enclaves or islands will be created by this annexation is attached as "Exhibit D."
4. The City of Rogers will extend law enforcement, life safety, and water and sewer services to the subject properties.
5. That the Petitioner has coordinated this annexation request with the State of Arkansas GIS office as evidenced by the letter attached hereto as "Exhibit E."

WHEREFORE, premises considered, the Petitioner prays that this Court ascertain the

propriety of this petition pursuant to A.C.A. § 14-40-609, enter its order releasing the subject properties for annexation into the City of Rogers to forward same to the City of Rogers pursuant to A.C.A. § 14-40-609, and for all other reasonable and proper relief.

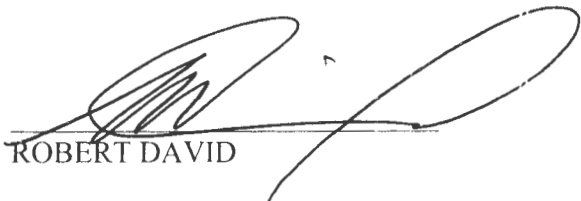
THREE FLAGS INVESTMENTS, LLC
PETITIONER

BY: 

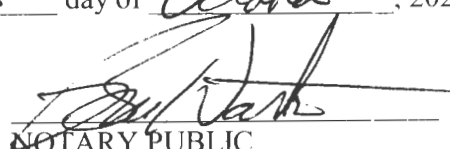
BILL WATKINS, Their Attorney
Arkansas Bar No. 84209
WATKINS, BOYER, GRAY & CURRY, PLLC
1106 West Poplar
Rogers, Arkansas 72756
(479) 636-2168

VERIFICATION

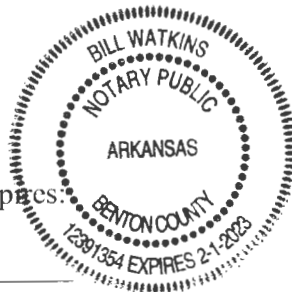
I, Robert David, Manager of Three Flags Investments, LLC do hereby certify, upon oath, that the statements and averments contained in the foregoing Petition for Annexation are true and correct to the best of my knowledge and belief.


ROBERT DAVID

Subscribed and sworn before me this 3 day of October, 2022.


NOTARY PUBLIC

My Commission Expires:



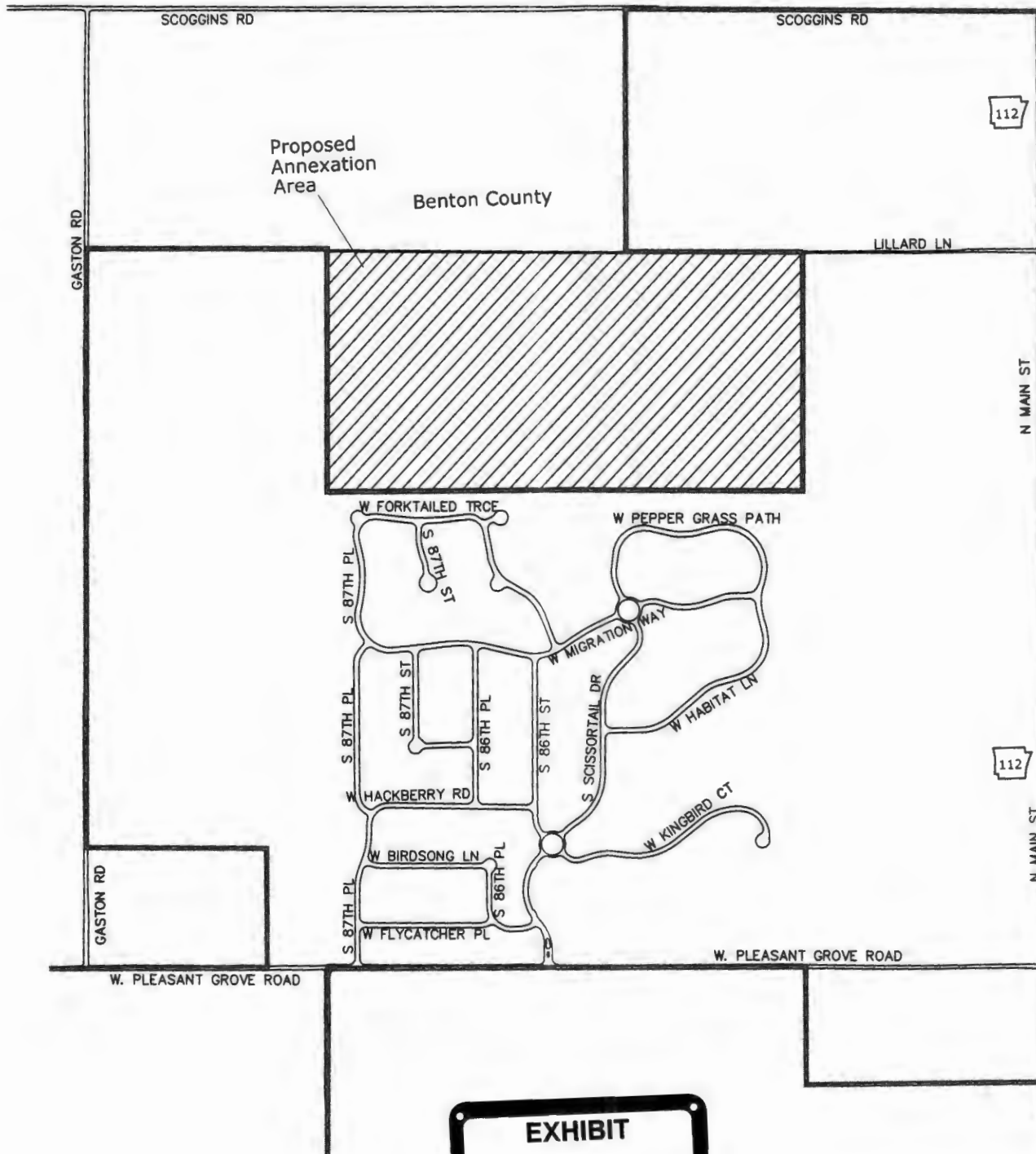
FILED



2002 OCT -7 AM 9:21

BETSY HARRELL
CO & PROBATE CLERK
BENTON COUNTY, AR

HWY 112



LEGAL DESCRIPTION

FILED
2022 OCT -7 AM 9:21
BENTON COUNTY

The South Half (S ½) of the Southwest Quarter (SW ¼) of Section 24, Township 19 North, Range 31 West, Benton County, Arkansas. Subject to the right of way of a county road at the Northeast corner thereof.

Subject to existing easements and restrictions of record, if any.





Titletech of Arkansas, LLC.
624 W. Walnut
Rogers, AR 72756
479.631.8274

FILED

2022 OCT -7 AM 9:21

BETSY HARRIS
CO & PROBATE CLERK
BENTON COUNTY, AR

Date: October 3, 2022

Watkins, Boyer, Gray & Curry, PLLC
Attn: Bill Watkins
1106 W Poplar
Rogers, AR 72726
479.636.2168

Subject: Opinion Letter for Ownership of Property

To Whom It May Concern,

Upon review of Parcel 18-09153-000, which has a legal description being the S 1/2 of the SW of Section 24 Township 19 Range 31, Benton County, Arkansas: the current owner of record is: Three Flags Investments, LLC.

Sincerely,

Authorized Countersignature

Larry Murphy
Title Operations
Titletech of Arkansas, LLC
479-631-8274





FILED
Civil Engineering, Landscape Architecture,
Survey, Planning & Program Management

2012 OCT -7 AM 9:21

BETSY HARR
CO. & PROBATE
BENTON COUNTY

3108 SW Regency Parkway
Bentonville, AR 72712
Office: 479.273.9472
Toll-free: 1.800.433.4173
ceieng.com

October 6, 2022

Mr. Bill Watkins
Attorney at Law
Watkins, Boyer, Gray & Curry, PLLC
1106 W. Poplar
Rogers, AR 72756

RE: Reeves Property Annexation

Mr. Watkins,

As requested, I have provided a review of the property proposed for annexation into the City of Rogers as described on Deed Book 2003 Page 9491, including available surveys and other documents of record. I find that the proposed annexation is contiguous to the current city limits and will not create any enclaves or islands if approved.

Let me know if you should need anything further on this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Nathaniel Bachelor".

Nathaniel Bachelor, Arkansas PE #14021
Department Manager





Department of Transformation and Shared Services

Governor Asa Hutchinson

Secretary Mitch Rouse

Director Shelby Johnson

2022 OCT -7 AM 9:21

BETSY HARR
CO & PROBATE
BENTON COUNTY

October 3, 2022

Mr. Bill Watkins
Attorney at Law
Watkins, Boyer, Gray & Curry, PLLC
1106 W. Poplar
Rogers, AR 72756

RE: City of Rogers Annexation Coordination Requirement

Mr. Watkins,

Thank you for coordinating with our office as you seek to annex property into the City of Rogers, AR located in Section 24, Township 19 North, Range 31 West. This letter represents confirmation that you have coordinated with our office (Arkansas GIS Office) as specified in § 14-40-101 (Act 914 of 2015) of the 90th General Assembly.

Our office will wait completion of additional steps necessary for the proposed boundary change, which normally comes from the Arkansas Secretary of State Elections Division after the appropriate filing by your County Clerk.

Sincerely,

A handwritten signature in dark ink, appearing to be "JW", written over a horizontal line.

Jennifer Wheeler, Sr. GIS Analyst

Attachments:

GIS Office Map of Proposed Annexation

Legal Description

Secretary of State Municipal Change Checklist

H:\City_Annexations\Cities\Rogers\20191125\Doc\20221003_Rogers_Annexation_Coordination_Letter.docx

EXHIBIT

A handwritten signature in dark ink, appearing to be "JW", written over a horizontal line.

Arkansas Geographic Information Systems
501 Woodlane Street, Suite G-04 * Little Rock, AR 72201 * 501.682.2767
TRANSFORM.AR.GOV

City: Rogers
Mayor: Greg Hines

Before an entity undertakes an annexation, consolidation, or detachment proceeding under this chapter, the entity shall coordinate with the Arkansas Geographic Information Systems Office for preparation of legal descriptions and digital mapping for the relevant annexation, consolidation, and detachment areas.

The map contained herein, is evidence,
the entity has met requirements of Act
914 of 2015

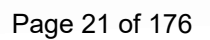


EXHIBIT 2

DEVELOPMENT AGREEMENT
Lillard Lane Annexation and Development

This DEVELOPMENT AGREEMENT (this "Development Agreement") is made as of the ____ day of _____, 2021 (the "Effective Date"), by and between ARVEST TRUST CO., N.A., TRUSTEE OF THE CHARLES R REAVES, IRA U/A DATED JANUARY 19, 1995 and CHARLES R. REAVES (collectively "Owner/Developer"), on the one hand, and the ROGERS WATERWORKS AND SEWER COMMISSION ("the Commission") and the ROGERS WATER UTILITIES (sometimes referred to herein as "RWU") on the other hand. Owner/Developer, the Commission and RWU shall collectively be referred to herein as the "Parties" and singularly as a "Party."

W I T N E S S E T H

WHEREAS ARVEST TRUST CO., N.A., a professional trust management organization affiliated with Arvest Bank, is the Trustee of the Charles R. Reaves, IRA dated January 19, 1995, a self-directed Individual Retirement Account owned by Charles R. Reaves; and

WHEREAS Charles R. Reaves is a natural person and citizen and resident of the State of Arkansas; and

WHEREAS the Commission is the combined waterworks and sewer commission of the City of Rogers, Arkansas, established by City of Rogers Ordinance No. 86-10, codified at Section 54-1, *et. seq.* of the Code of Ordinances of the City of Rogers, Arkansas; and

WHEREAS the Rogers Water Utilities is the municipal water and sewer utility of the City of Rogers, Arkansas, consisting of the Water Department and the Sewer Department, operated under common management, and being supervised by the Commission; and

WHEREAS Owner/Developer owns and controls certain real property in Benton County, Arkansas, as more completely described in Exhibit "A" attached hereto and made a part hereof (the "Property"); and

WHEREAS Owner/Developer desires to annex the Property into the City of Rogers, Arkansas ("the City") and develop the Property for use as a single-family residential subdivision; and

WHEREAS, the Commission has passed its Resolution No. 21-22 (“the Resolution”) recommending to the Rogers City Council that it reject the proposed annexation unless the Commission and RWU, on the one hand, and the Owner/Developer on the other hand, enter into an agreement governing the terms and conditions of extension of water service and sewer service to the Property including, without limitation, the Owner/Developer’s agreement to pay the costs for extension of water service and sewer service, and

WHEREAS the Commission and RWU, pursuant to the Resolution, request certain assurances from Owner/Developer that Owner/Developer will bear all costs and expenses incurred in the extension of water service and sewer services to the Property, adequate to serve the proposed development, all in accordance with the City’s Code of Ordinances the rules, regulations, procedures, and specifications of the Commission and RWU, and that such assurances will run with the land; and

WHEREAS the Parties desire to enter into this Development Agreement to set forth their mutual responsibilities, obligations, and understandings herein.

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

1. **Extension of Water Service and Sewer Service to the Property Within Three (3) Years After the Date the Annexation Becomes Final.**

In connection with the annexation, Owner/Developer covenants and agrees to perform the following at its sole cost and expense within three (3) years after the date the annexation becomes final in accordance with Ark. Code. Ann. § 14-40-609.

a. Extension of water service to the Property from its present terminus to the Property in accordance with the terms and conditions of Rogers Water Utilities’ Special Contract for Facilities Extensions as may then be in effect and as may be modified for Owner/Developer’s particular development.

b. Extension of sanitary sewer service to the Property from its present terminus to the Property in accordance with the terms and conditions of Rogers Water Utilities’ Special Contract for Facilities Extensions as may then be in effect and as may be modified for Owner/Developer’s particular development.

In the event Owner/Developer fails to perform the extension of water service to the Property within three years after the date the annexation becomes final in accordance with Ark. Code. Ann. § 14-40-609, neither the Commission nor RWU shall have any obligation to extend water service to the Property. In the event the contemplated annexation does not occur, does not become final, or an objection to the annexation is successfully sustained, neither the Commission nor RWU shall have any obligation to extend water service to the Property.

In the event Owner/Developer fails to perform the extension of sanitary sewer service to the Property within three years after the date the annexation becomes final in accordance with Ark. Code. Ann. § 14-40-609, neither the Commission nor RWU shall have any obligation to extend sanitary sewer service to the Property. In the event the contemplated annexation does not occur, does not become final, or an objection to the annexation is successfully sustained, neither the Commission nor RWU shall have any obligation to extend sanitary sewer service to the Property.

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

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

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

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

4. **No Implied Obligations.**

It is expressly agreed that nothing contained in this Development Agreement shall be construed to contain a covenant, either expressed or implied either to create any obligation of the City of Rogers, Arkansas ("the City"), the Commission, or RWU not consistent with this Agreement. Neither the City, nor the Commission, nor RWU have any obligation to extend water service, sewer service, or any other services to the Property absent Owner/Developer's development of the Property and Owner/Developer's payment of the costs and expenses for extension of services as stated herein above. Owner/Developer, on behalf of itself and its successors and assigns, hereby waives and relinquishes the benefit of any statute, rule, regulation, ordinance, or other provision of law that might require the City, the Commission, or RWU to extend services to the property within a certain period of time, including, without limitation, the provisions of Ark. Code. Ann. § 14-40-609 (b) (2) (F). Owner/Developer, on

behalf of itself and its successors and assigns, promises and covenants that it will not bring any suit, action or proceeding against the City, the Commission, or RWU to enforce any provision of any statute, rule, regulation, or ordinance that conflicts with the provisions of this Agreement or requires any action on the part of the City, the Commission, or RWU that conflicts with the City's, the Commission's, or RWU's rights under this Agreement. Owner/Developer, on behalf of itself and its successors and assigns, shall indemnify and hold harmless, the City, the Commission, and RWU from all causes of action, claims, demands, liabilities, losses, costs, or expenses for any loss, including reasonable attorneys' fees, contained in, or arising from, any suit, action, or proceeding brought in violation of this Agreement.

5. **Intended Third-Party Beneficiary.**

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

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

If to Owner/Developer/: Fred W. Lookado, Jr.
Trust Officer, Arvest Trust Co.,
N.A., Trustee of the Charles R.
Reaves, IRA u/a dated January 19, 1995

Charles R. Reaves
15138 Natural Habitat Way
Rogers, AR 72756

With a copy to: Bill Watkins
Watkins, Boyer, Gray & Curry, PLLC
1106 W. Poplar St.
Rogers, AR 72756

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

With a copy to: Robert A. Frazier
Frazier Law Firm, PLC
219 W. Chestnut
Rogers, AR 72756

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

7. **Modification.** No modification of this Development Agreement shall be valid or binding unless such modification is in writing, duly dated, and signed by the Parties.

8. **No Partnership.**

This Development Agreement does not create any obligation or relationship such as a partnership, joint venture, or other similar legal relationship under the laws of any state or the federal government. Any correspondence or other references to “partners” or other similar terms will not be deemed to alter, amend, or change the relationship between the parties hereto unless there is a formal written agreement specifically detailing the rights, liabilities, and obligations of the parties as to a new, specifically defined legal relationship.

9. **Tort Immunity.**

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

10. **Successors and Assigns.**

Owner/Developer, the Commission, and RWU respectively bind themselves, their partners, successors, and assigns to the other party hereto and to the heirs, successors, and assigns to such parties in respect to the covenants, agreements and obligations contained herein. By any conveyance of the Property, Owner/Developer shall, by operation of law, assign their rights and obligations under this Development Agreement to their heirs, successors, and assigns to the Property and this Development Agreement shall run with the land as provided above.

11. **Choice of Law; Forum.**

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

12. **Incorporation of Recitals, and Exhibits.** The recitals set forth above, to herein and the exhibits attached hereto are hereby incorporated herein by reference as if set forth in full in the body of this Development Agreement.

13. **Agreement Contingent on Annexation.**

This Development Agreement shall not be binding upon the Commission, RWU, or Owner/Developer unless and until signed by the parties or authorized representative of the parties hereto and unless and until the applicable annexation ordinance is adopted and approved by the Rogers City Council annexing the Property into the City of Rogers, and the annexation becomes final in accordance with Ark. Code. Ann. § 14-40-609.

14. **Enforceability.**

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

15. **Headings.**

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

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

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

17. **Entire Agreement.**

This Development Agreement contains the entire agreement of the parties, and all prior communications, oral or written, are without any force and effect as it is the specific intent of the parties that this Agreement alone sets forth the terms on which the parties have mutually agreed. Each party specifically agrees that it enters into this Development Agreement based on its own understanding of the terms hereof and does not rely, in whole or in part, on any interpretation or representation of the other party. Each party agrees that this Development Agreement is the result of good faith arm's length negotiations. ANY REPRESENTATION OF OWNER/DEVELOPER'S AGENTS OR ANY THIRD PARTY WHICH IS NOT INCORPORATED IN THIS DEVELOPMENT AGREEMENT SHALL NOT BE BINDING UPON OWNER/DEVELOPER AND SHOULD BE CONSIDERED AS UNAUTHORIZED. This Development Agreement shall not be amended or added to in any way except by written instruments executed by all Parties or their respective successors in interest.

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

[signature pages follow]

EXHIBIT "A"

THE PROPERTY

THE SOUTH HALF (S ½) OF THE SOUTHWEST QUARTER (SW ¼) OF SECTION 24,
TOWNSHIP 19 NORTH, RANGE 31 WEST, BENTON COUNTY, ARKANSAS, SUBJECT TO
THE RIGHT OF WAY OF A COUNTY ROAD AT THE NORTHEAST CORNER THEREOF.

OWNER/DEVELOPER

Arvest Trust Co., N.A., Trustee of the
Charles R. Reaves, IRA u/a dated
January 19, 1995

By: Fred W. Lookado
Fred W. Lookado, Jr.
Trust Officer, Arvest Trust Co.,
N.A., Trustee of the Charles R.
Reaves, IRA
u/a dated January 19, 1995

Charles R. Reaves
Charles R. Reaves

THE COMMISSION:

Rogers Waterworks and Sewer
Commission

By: Michael Watkins
Michael Watkins, Chairman

RWU:

Rogers Water Utilities

By: Brent Dobler
Brent Dobler, Superintendent

ACKNOWLEDGMENT

STATE OF ARKANSAS)
)
COUNTY OF BENTON)

BE IT REMEMBERED, that on this date, before me, a Notary Public within and for said County and State, duly commissioned, qualified, and acting, personally appeared Fred W. Lookado, Jr. Trust Officer of Arvest Trust Company, N.A., to me well known or satisfactorily proven, who stated that Arvest Trust Company N.A. is Trustee of the Trustee of the Charles R. Reaves, IRA U/A dated January 19, 1995, a party in the foregoing instrument, and being duly authorized to do so, he had executed the foregoing instrument, and that he executed the same in his capacity and pursuant to his authority as Trust Officer of Arvest Trust Company, N.A., the Trustee of the Charles R. Reaves, IRA U/A dated January 19, 1995, and for the consideration and purposes therein mentioned and set forth.

WITNESS my hand and seal on this 24 day of July, 2021.

Maria L. Burton
Notary Public

My Commission Expires: 01/15/2025



ACKNOWLEDGMENT

STATE OF ARKANSAS)
)ss
COUNTY OF BENTON)

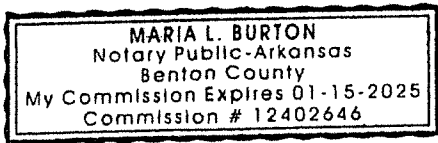
ON THIS DAY before the undersigned, a Notary Public, duly qualified and acting in and for the County and State aforesaid, personally appeared **Charles R. Reaves**, to me well known or satisfactorily proven, a party in the foregoing instrument and stated that he executed the same, for the consideration and purposes therein mentioned and set forth

IN WITNESS WHEREOF, I have hereunto set my hand and seal on this 24 day of July,
~~2020.~~
2021

NOTARY PUBLIC

Maria L. Burton

My Commission Expires: 01/15/2025

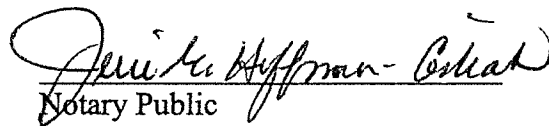


ACKNOWLEDGMENT

STATE OF ARKANSAS)
)
COUNTY OF BENTON)

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

WITNESS my hand and seal on this 19 day of August, 2021.


Notary Public

My Commission Expires: 02/01/2031

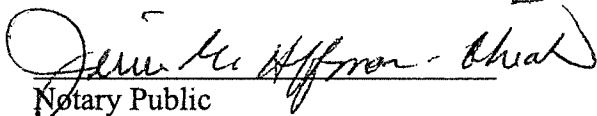
JENE E HUFFMAN-GILREAT;
NOTARY PUBLIC - ARKANSAS
MY COMMISSION # 12713481
EXPIRES: FEBRUARY 01, 2031
BENTON COUNTY

ACKNOWLEDGMENT

STATE OF ARKANSAS)
)
COUNTY OF BENTON)

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

WITNESS my hand and seal on this 19 day of August, 2021.


Notary Public

My Commission Expires: 02/01/2031

JENE E HUFFMAN-GILREATH
NOTARY PUBLIC - ARKANSAS
MY COMMISSION # 12713481
EXPIRES: FEBRUARY 01, 2031
BENTON COUNTY



CERTIFICATE OF RECORD
STATE OF ARKANSAS, COUNTY OF BENTON
I hereby certify that this instrument was
Filed and Recorded in the Official Records
in **Doc Num L202163167**
08/24/2021 02:24:08 PM
Brenda DeShields
BENTON COUNTY Circuit Clerk & Recorder

**AGREEMENT TO CONVEY LANDS FOR
 CONSTRUCTION OF UTILITY IMPROVEMENTS**

THIS AGREEMENT to convey lands for construction of utility improvements (this "Agreement") is entered into this 28th day of March, 2020 (the "Effective Date") by and among Hiway 112 Partners, LLC, (herein "Grantor"), the Rogers Water Utilities of the City of Rogers, Arkansas ("RWU"), the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas ("the Commission") and ABS Option Company, LLC, its successors and assigns (herein "ABS"). Together any two or more of Grantor, RWU, the Commission, and ABS may be referred to herein as "Parties")

RECITALS

WHEREAS, RWU and the Commission have a certain sewer lift station located near the Scissortail Subdivision in Rogers, Arkansas ("the Scissortail Lift Station"); and

WHEREAS, Grantor is the owner of certain lands more particularly described on "Exhibit A" which is attached hereto and incorporated herein by reference as if set forth word for word (the "Grantor Property"); and,

WHEREAS, ABS is the owner of certain lands more particularly described on "Exhibit B" which is attached hereto and incorporated herein by reference as if set forth word for word (the "ABS Property"), said lands being served by the Scissortail Lift Station; and,

WHEREAS, ABS has requested assurance that RWU can provide adequate lift station capacity to the ABS Property; and

WHEREAS, RWU can provide adequate lift station capacity if RWU receives necessary entitlement to land upon the Grantor Property sufficient for improvement of the (existing) Scissortail Lift Station, or, if needed, construction of a new lift station, and if RWU receives necessary entitlement to easements upon and across (as the case may be) of the Grantor Property for sewer main lines to the subject lift station; and

WHEREAS, the Parties have reached an agreement whereby Grantor will convey certain lands to RWU, the Commission, and the City of Rogers, Arkansas, for the improvement of the Scissortail Lift Station and, if needed, construction of a new lift station and whereby Grantor will grant easements to RWU, the Commission, and the City of Rogers, Arkansas for the benefit of the ABS Property, the Grantor Property and all other properties between the two along the proposed sewer line; and

WHEREAS, the Parties now wish to memorialize their agreement in writing.

NOW THEREFORE, in exchange for mutual covenants and conditions set forth herein and ten dollars (\$10.00) and other consideration exchanged between the parties as set forth herein, the receipt and sufficiency of which is confirmed and acknowledged by each of the Parties, the Parties agree as follows:

1. Recitals. The recitals set forth above are true and correct and incorporated into the body of this Agreement by this reference.
2. At such time as Grantor receives written notice ("Notice") from RWU or its successors or assigns that land is needed by RWU for improvement of the Scissortail Lift Station, or, if needed, construction of a new lift station, Grantor will, within fifteen (15) days of receipt of such Notice, convey, by warranty deed, fee simple title to RWU, the Commission, and the City of Rogers, Arkansas in and to the property outlined in red upon Exhibit A. The lands conveyed by Grantor to Grantee shall be not less than a parcel having dimensions of one hundred (100) feet by one hundred (100) feet (the "Lift Station Tract"). The location of the Lift Station Tract shown on Exhibit A is approximate and the actual location of the Lift Station Tract will be specified by RWU and determined by the land required for improvement of the Scissortail Lift Station, or, if needed, construction of a new lift station. The conveyance described herein shall be made by Grantor without any cost to or payment by RWU, the Commission, or the City of Rogers, Arkansas.
3. RWU and the Commission will, at their sole cost and expense, provide lift station capacity adequate to serve the anticipated development of the ABS Property, the Grantor Property and the lands along the sewer system between the ABS Property and the Grantor Property. RWU and the Commission will improve the Scissortail Lift Station, build a new lift station, or both, as necessary to provide adequate lift station capacity. However, the method, or methods, of providing adequate lift station capacity will be in the sole discretion of RWU and the Commission. The determination of whether lift station capacity is "adequate", as used herein, will be made by RWU's Utility Engineer, in the Utility Engineer's best professional judgment. Actual construction of a new lift station may require approval from the City Council of the City of Rogers, Arkansas ("Rogers City Council") as required by Ark. Code. Ann. § 14-235-207 (a) (1) (B). In the event RWU and the Commission determine that a new lift station is needed, RWU and the Commission will seek any required approval from the Rogers City Council. RWU and the Commission's obligation to build a new lift station is contingent on obtaining any required approval from the Rogers City Council. RWU and Commission agree to the following design criteria for construction of the Lift Station:
 - A. Any structure enclosing the Lift Station equipment shall have a pitched roof and be constructed of split-face block similar to that depicted on the attached "Exhibit A" as provided by RWU.
 - B. The Lift Station grounds will be landscaped with not less than four(4) nor more than six (6) evergreen shrubs.
 - C. Upon completion of the Lift Station RWU will construct an attractive wooden eight (8) foot cedar privacy fence around the Lift Station Property rather than the usual fence of chain link construction.
4. Additionally, simultaneously with the conveyance of the Lift Station Property, Grantor will convey to RWU, the Commission, and the City of Rogers, Arkansas an easement of up to

thirty (30) feet in width (as may be required by RWU) adjacent to and along the West, North and East sides of the Lift Station Tract (the "Easement"). Grantor shall then execute and deliver a Utility Easement and Right of Way to and in favor of RWU, the Commission, and the City of Rogers, Arkansas in the form attached hereto as Exhibit C (the "Easement Document").

5. At such time as the Grantor Property is developed, either by Grantor or its successors or assigns, the Grantor Property may be connected to the sewer system served by the subject lift station at no cost other than the usual and customary deposits, service charges and fees, tapping fees, impact fees, access fees, and the other usual and customary charges and fees in accordance with the Ordinances of the City of Rogers, Arkansas and the rules, regulations, procedures, and specifications of the Commission and RWU.

6. This Agreement shall run with the land and bind the Grantor Property and shall inure to the benefit of the Parties and their respective successors and assigns. This Agreement shall be recorded in the land records of the Circuit Clerk and Ex-Officio Recorder of Benton County, Arkansas.

7. If any covenant, conditions, restriction, term or provision of this Agreement to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such covenant, condition, restriction, term or provision to persons whose circumstances are other than those as to which it is held invalid and unenforceable, shall not be affected thereby and shall remain in full force and effect.

8. This is a contract for a public purpose and is intended to promote adequate lift station capacity within the subject sewage basin. Pursuant to Article 12, Section 4 of the Constitution of the State of Arkansas, if, during any year of this Agreement, public funds are not available, as determined by RWU and the Commission, for improvement of the Scissortail Lift Station, or construction of a new lift station, then this Agreement shall be null and void and Grantor shall have no obligation to make the conveyance and grant the easements described herein without costs to and payment by RWU and the Commission; and RWU and the Commission shall have no obligation to improve the Scissortail Lift Station or build a new lift station as described herein.

9. Subject to the provisions of Paragraphs 3 and 8 above, if a party defaults pursuant to the terms of this Agreement, the other party shall have all remedies available at law and in equity, including, without limitation, the right to seek specific performance, injunctive relief, reimbursement of costs for self-help and reimbursement of all other costs, including reasonable attorneys' fees and interest (at the highest rate permitted by applicable law) on amounts expended, for curing the defaulting party's breach. These remedies are non-exclusive and cumulative. No party shall be liable for punitive, speculative or consequential damages. A breach of this Agreement shall not entitle any party or person to cancel, rescind or otherwise terminate this Agreement

10. In the event of any controversy, claim, or dispute relating to this Agreement or any breach thereof, the prevailing party shall be entitled to recover from the non-prevailing party reasonable expenses, attorneys' fees and costs.[SIGNATURE/NOTARY PAGES FOLLOW]

GRANTOR:

Hiway 112 Partners, LLC

By: [Signature]

Manager

STATE OF ARCOUNTY OF Washington

) ss.

ACKNOWLEDGMENT

On this 15th day of June, 2020, before me, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named

David Harris, who stated that he was the Manager of Hiway 112 Partners, LLC., and was duly authorized in his capacity to execute the foregoing instrument for and in the name and behalf of Hiway 112 Partners, LLC., to me personally well known (or satisfactorily proven to be such person), and further stated and acknowledged that he had so signed, executed, and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this 15th day of June, 2020.

My Commission Expires:

7/18/27

Notary Public

Tina Ridenoure

Rogers Water Utilities of the City of Rogers,
Arkansas,

By: [Signature]
Brent Dobler, Superintendent

STATE OF ARKANSAS)
) ss.
COUNTY OF)

ACKNOWLEDGMENT

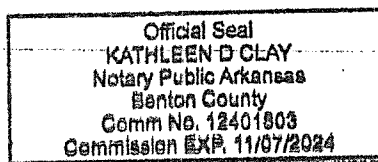
On this 28 day of July, 2020, before me, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named **Brent Dobler**, who stated that he was the Superintendent of **Rogers Water Utilities of the City of Rogers, Arkansas**, , and was duly authorized in his capacity to execute the foregoing instrument for and in the name and behalf of **Rogers Water Utilities of the City of Rogers, Arkansas**, to me personally well known (or satisfactorily proven to be such person), and further stated and acknowledged that he had so signed, executed, and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this 28th
day of July, 2020.

My Commission Expires:

11.7.24

[Signature]
Notary Public



:

Rogers Waterworks and Sewer Commission of
the City of Rogers, Arkansas,

By:

Kathy McClure

Kathy McClure, Chairman

STATE OF ARKANSAS)

) ss.

ACKNOWLEDGMENT

COUNTY OF Benton

On this 28th day of July, 2020, before me, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named **Kathy McClure**, who stated that she was the Chairman of the **Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas**, and she was duly authorized in her capacity to execute the foregoing instrument for and in the name and behalf of the **Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas**, to me personally well known (or satisfactorily proven to be such person), and further stated and acknowledged that she had so signed, executed, and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

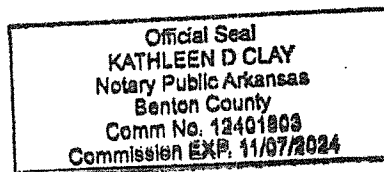
IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this 28th
day of July, 2020.

My Commission Expires:

Notary Public

Kathleen D. Clay

11-7-24



ABS Option Company, LLC

By: [Signature]
Robert David, Manager

STATE OF Arkansas)
COUNTY OF Benton) ss.

ACKNOWLEDGMENT

On this 24th day of June, 2020, before me, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named **Robert David**, who stated that he was the Manager of ABS Option Company, LLC., and was duly authorized in his capacity to execute the foregoing instrument for and in the name and behalf of ABS Option Company, LLC., to me personally well known (or satisfactorily proven to be such person), and further stated and acknowledged that he had so signed, executed, and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this 24th day of June, 2020.

My Commission Expires: April 10, 2023
Notary Public Amy Benson

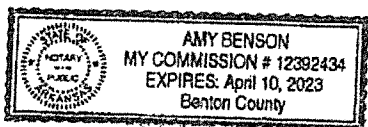


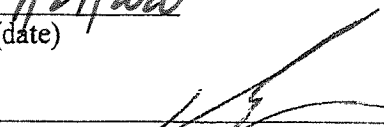
EXHIBIT A
Grantor Property Survey with Legal
Description; Depiction of Lift Station Tract;
and Depiction of Material for Structure
Enclosing Lift Station Equipment]

Content of Exhibit A is hereby approved:



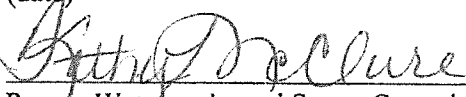
Hiway 112 Partners, LLC, by David Harris

7/29/2020
(date)



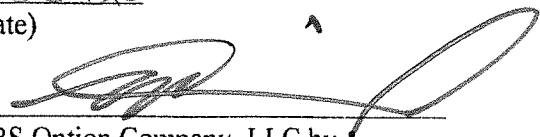
Rogers Water Utilities of the City of Rogers,
Arkansas by Brent Dobler, Superintendent

7-28-20
(date)



Rogers Waterworks and Sewer Commisison
of the City of Rogers, Arkansas by Kathy
McClure, Chairman

7-28-20
(date)



ABS Option Company, LLC by
Robert David, Manager

7-29-20
(date)

L20193725.002



Lif1 Station Tract Approximate Location



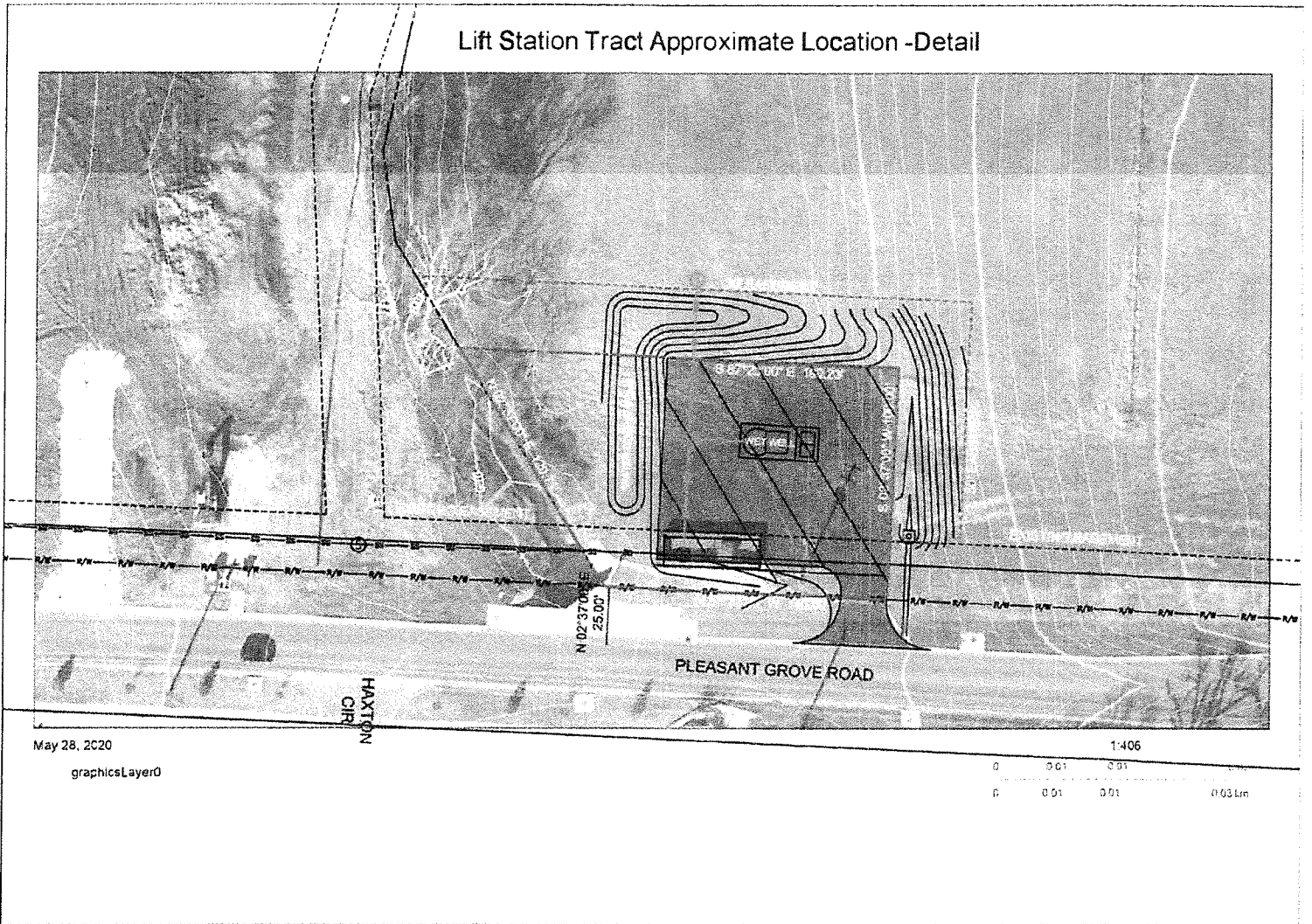
May 28, 2020

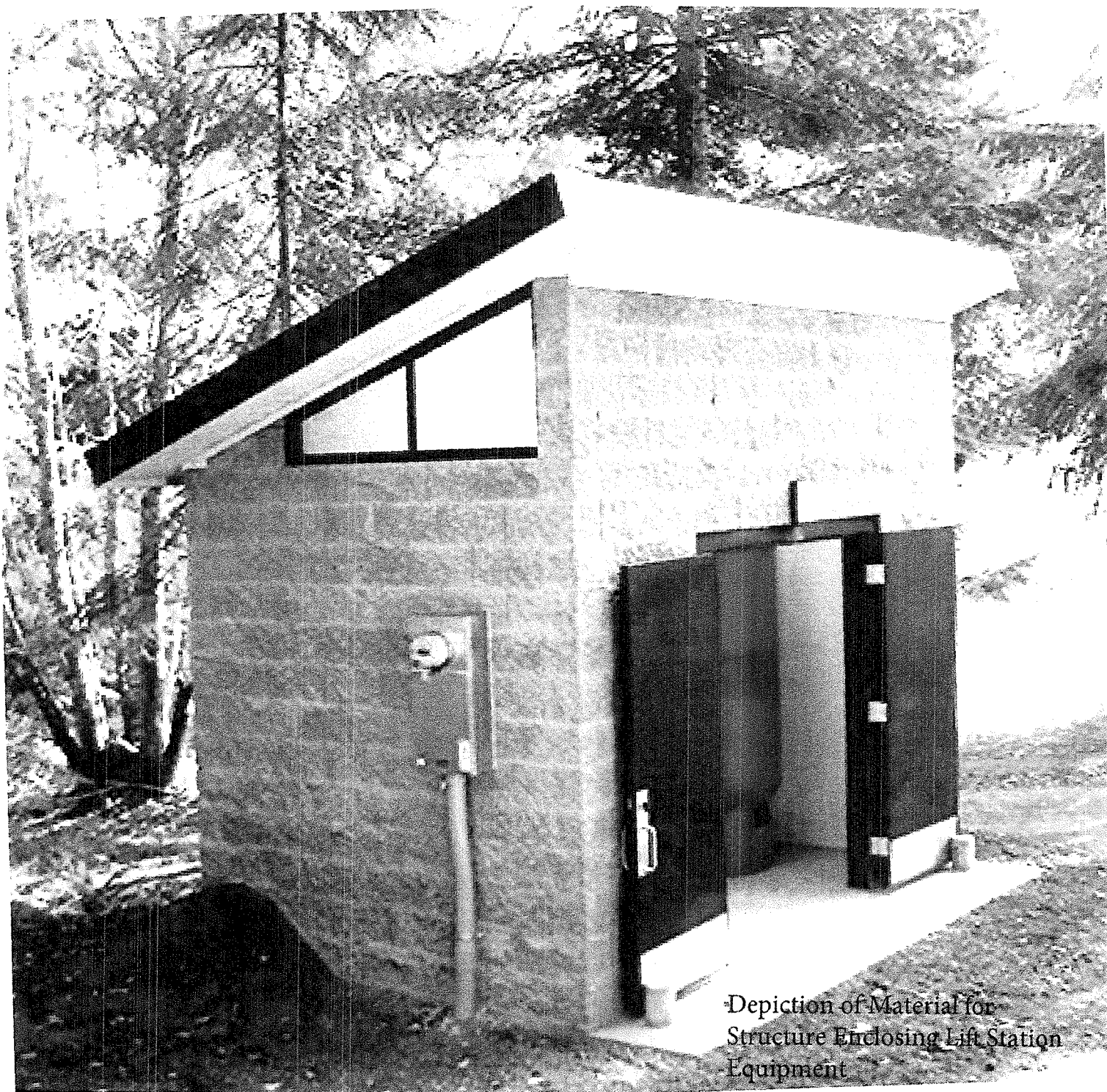
1:4,586

- Override 1
- graphics_layer0
- Parcels
- Major Roads

0 0.05 0.1 0.2 mi
0 0.07 0.15 0.3 km

Lift Station Tract Approximate Location -Detail





Depiction of Material for
Structure Enclosing Lift Station
Equipment

EXHIBIT B
[ABS Property]

TRACT A (57.00 Acres)

A PART OF THE N1/2 OF THE NE1/4 OF THE NE1/4 OF SECTION 26 AND THE SE1/4 OF THE SE 1/4 OF SECTION 23, BOTH IN TOWNSHIP 19 NORTH, RANGE 31 WEST OF THE 5th PRINCIPAL MERIDIAN, BENTON COUNTY, ARKANSAS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST OF THE SE1/4 OF THE SE1/4 OF SAID SECTION 23; THENCE S02°27'14"W 563.79' ALONG THE EAST LINE OF THE N1/2 OF THE NE1/4 OF THE NE1/4 OF SECTION 26, THENCE LEAVING SAID EAST LINE AND RUNNING N87°28'04"W 1325.30' TO A POINT ON THE WEST LINE OF THE N1/2 OF THE NE1/4 OF THE NE1/4 OF SECTION 26; THENCE N02°28'43"E 563.79' TO THE NORTHWEST CORNER OF SAID N1/2 OF THE NE1/4 OF THE NE1/4 OF SECTION 26; THENCE N02°32'34"E 1310.61' FEET TO THE NORTHWEST CORNER OF THE SE1/4 OF THE SE1/4 OF SAID SECTION 23; THENCE S87°26'12"E 1324.83' ALONG THE NORTH LINE THEREOF TO THE NORTHEAST CORNER OF THE SE1/4 OF THE SE1/4 OF SAID SECTION 23; THENCE S02°31'58"W 1309.89' ALONG THE EAST LINE THEREOF TO THE POINT OF BEGINNING, CONTAINING 57.00 ACRES, MORE OR LESS.

SUBJECT TO THE 25 FOOT WIDE FROM CENTERLINE GASTON ROAD RIGHT-OF-WAY ALONG THE WEST LINE; AND ANY OR ALL EASEMENTS OF RECORD OR FACT.

TRACT B (43.37 Acres)

A PART OF THE NE1/4 OF THE NE1/4 AND THE N1/2 OF THE SE1/4 OF THE NE 1/4 OF SECTION 26, TOWNSHIP 19 NORTH, RANGE 31 WEST OF THE 5th PRINCIPAL MERIDIAN, BENTON COUNTY, ARKANSAS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SECTION 26; THENCE S02°27'14"W 563.79' ALONG THE EAST LINE THEREOF TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING S02°27'14"W 1428.99' ALONG THE EAST LINE THEREOF TO THE SOUTHEAST CORNER OF THE N1/2 OF THE SE1/4 OF THE NE1/4 OF SAID SECTION 26; THENCE N87°07'57"W 1325.95' TO THE SOUTHWEST CORNER OF THE N1/2 OF THE SE1/4 OF THE NE1/4 OF SAID SECTION 26; THENCE N02°28'43"E 1421.23' ALONG THE WEST LINE OF THE E1/2 OF THE NE1/4 OF SAID SECTION 26; THENCE LEAVING SAID WEST LINE AND RUNNING S87°28'04"E 1325.30' TO THE POINT OF BEGINNING, CONTAINING 43.37 ACRES, MORE OR LESS.

SUBJECT TO THE GASTON ROAD RIGHT-OF-WAY ALONG THE WEST LINE; AND ANY OR ALL EASEMENTS OF RECORD OR FACT.

utilities, structures, facilities, and appurtenances; existing utility lines and/or pipelines, utilities, structures, facilities, and appurtenances; and/or such additional utility lines and/or pipelines, utilities, structures, facilities and appurtenances as may be required in the future). Further, Grantee shall have and is hereby granted the right to perform all other tasks, not otherwise listed herein above, pertaining to said utility lines and/or pipelines, utilities, structures, facilities, and appurtenances.

Grantee shall have the right of ingress and egress on, over, along, across, through, and under adjacent lands owned, leased, or controlled by Grantor to and from said easements and rights-of-way for any and all purposes relating to, or in any way connected with, the laying, re-laying, construction, re-construction, enlargement, location, re-location, inspection, patrolling, operation, expansion, maintenance, removal, and/or use of utility lines and/or pipelines, utilities, structures, facilities, appurtenances, and all other property of Grantee located on the easements and rights-of-way described above. Further, Grantee shall have the right of ingress and egress on, over, along, across, through and under adjacent lands owned, leased, or controlled by Grantor[s] to or from said easements and rights-of-way in order to perform all other tasks, not otherwise listed herein above, pertaining to said utility lines and/or pipelines, utilities, structures, facilities, and appurtenances.

Grantee shall have and is hereby granted the further right at all times to remove from said lands all crops, vegetation, undergrowth, trees, and parts thereof, or other obstructions, which, in the opinion of Grantee, restrict access to, constitute a hazard, or endanger the safety, reliability and/or functionality of said utility lines and/or pipelines, utilities, structures, facilities, and appurtenances, and/or endanger the public and/or public safety. Grantee shall also have and is hereby granted the further right at all times to remove from said lands all crops, vegetation, undergrowth, trees, and parts thereof, or other obstructions, for the purpose of installing additional utility lines and/or pipelines, utilities, structures, facilities, and appurtenances and/or for the purpose of performing the various other tasks and actions described herein above.

The Grantor and/or its successors or assigns shall not cause to be constructed any buildings, structures, or other improvements, other than "fences" within the above-described easements and rights-of-way. As used herein, the term "fences" does not include walls, walled fences, or combination wall/fences, or any other structure that cannot be readily dismantled if necessary. Further, no trees shall be planted by Grantor or its successors or assigns on said easements and rights-of-way. Neither Grantor nor its successors or assigns shall be entitled to any compensation for fences, trees, vegetation, undergrowth, crops, and/or structures which may be removed or disturbed within this permanent easement and rights-of-way by virtue of Grantee's exercise of the rights under this agreement. It is further understood that Grantee's easement and rights-of-way shall be exclusive and that Grantor and/or its successors and assigns shall convey no parallel and/or otherwise conflicting rights to any person, utility or corporation on, across, through, or under said easements and rights-of-way without the express written permission of Grantee.

The consideration hereinabove mentioned is paid by Grantee and accepted by Grantor, its successors and assigns, as full and total payment for the easements and rights-of-way, trees, crops, vegetation, undergrowth, or other obstructions, trimmed or removed from said lands during the construction and maintenance of Grantee's utility lines and/or pipelines, utilities,

structures, facilities and all other property of Grantee located on the easements and rights-of-way described above; any and all other claimed damages, of any type, to Grantor's land; and for all other rights and privileges hereinabove set forth.

TO HAVE AND TO HOLD the above-described easements and rights-of-way unto said Grantee, their successors and assigns, forever or until said easements and rights-of-way are finally abandoned.

And Grantor agrees to forever warrant and defend the above described easements and rights-of-way unto said Grantee against any and all claims whatsoever.

This easement and rights-of-way is declared to and does inure to the benefit of the public generally, shall run with the land, and shall be binding upon the successors in title and/or interest to the lands herein described or any other part thereof, their mortgagees, lessees, heirs, administrators, executors, successors, and assigns.

IN WITNESS WHEREOF the hand and seal of Grantors is hereunto set, this 15th day of, June, 2020.

GRANTOR:

Hiway 112 Partners, LLC

By: [Signature]
Manager

STATE OF AR)

COUNTY OF Washington) ss.

ACKNOWLEDGMENT

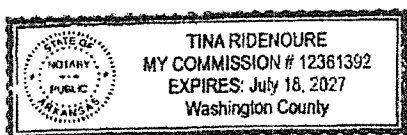
On this 15th day of June, 2020, before me, a Notary Public, duly commissioned, qualified and acting, within and for said County and State, appeared in person the within named

David Harris, who stated that he was the Manager of Hiway 112 Partners, LLC., and was duly authorized in his capacity to execute the foregoing instrument for and in the name and behalf of Hiway 112 Partners, LLC., to me personally well known (or satisfactorily proven to be such person), and further stated and acknowledged that he had so signed, executed, and delivered said foregoing instrument for the consideration, uses, and purposes therein mentioned and set forth.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal this 15th day of June, 2020.

My Commission Expires: 7/18/27

Tina Ridenoure
Notary Public





CERTIFICATE OF RECORD
STATE OF ARKANSAS, COUNTY OF BENTON
I hereby certify that this instrument was
Filed and Recorded in the Official Records
in **Doc Num L202045900**
07/29/2020 02:13:08 PM
Brenda DeShields
BENTON COUNTY Circuit Clerk & Recorder

EXHIBIT 4

From: [Brent Dobler](#)
To: [Robert Frazier](#)
Subject: FW: [EXTERNAL] Language from Agreement
Date: Monday, March 6, 2023 8:46:32 AM
Attachments: [image001.png](#)
[image002.png](#)
[Final Agreement to convey lands and easements HIWAY 112 to RWU Signed by H112.pdf](#)

fyi

From: Brian Sartain <briansartain@RWU.ORG>
Sent: Monday, March 6, 2023 8:42 AM
To: Brent Dobler <brentdobler@RWU.ORG>
Subject: FW: [EXTERNAL] Language from Agreement

FYI

Brian Sartain, P.E. | Utility Engineer
Rogers Water Utilities | www.rwu.org
601 S. 2nd Street, Rogers, AR 72756
(479) 936-5426



From: Robert David <bob@leadershipproperties.com>
Sent: Monday, March 6, 2023 8:33 AM
To: Brian Sartain <briansartain@RWU.ORG>
Cc: Julie Vaught <julie@leadershipproperties.com>
Subject: [EXTERNAL] Language from Agreement

You don't often get email from bob@leadershipproperties.com. [Learn why this is important](#)

CAUTION: This email originated from outside Rogers Water Utilities. Do not click links or open attachments unless you recognize the sender and know the content is safe.

WHEREAS, RWU can provide adequate lift station capacity if RWU receives necessary entitlement to land upon the Grantor Property sufficient for improvement of the (existing) Scissortail Lift Station, or, if needed, construction of a new lift station, *and* if RWU receives necessary entitlement to easements upon and across (as the case may be) of the Grantor Property for sewer main lines to the subject lift station; and

WHEREAS, the Parties have reached an agreement whereby Grantor will convey certain lands to RWU, the Commission, and the City of Rogers, Arkansas, for the improvement of the Scissortail Lift Station and, if needed, construction of a new lift station and whereby Grantor will grant easements to RWU, the Commission, and the City of Rogers, Arkansas for the benefit of the ABS Property, the Grantor Property and all other properties between the two along the proposed sewer line; and

WHEREAS, the Parties now wish to memorialize their agreement in writing.

Good morning Brian,

this is from the document attached and it's what we're relying on to provide evidence that the 80 acres that we are attempting to annex into the city of Rogers was intended to have water and sewer service provided by RWU. I look forward to talking to you later today.

EXHIBIT 5

From: [Brent Dobler](#)
To: [Robert Frazier](#)
Subject: FW: [EXTERNAL] Follow Up
Date: Thursday, March 23, 2023 9:05:00 AM

fyi

From: Robert David <bob@leadershipproperties.com>
Sent: Thursday, March 23, 2023 5:39 AM
To: mayor@rogersar.gov
Cc: John McCurdy <jmccurdy@rogersar.gov>; Brent Dobler <brentdobler@RWU.ORG>; jmoore@rogerssr.gov; Julie Vaught <julie@leadershipproperties.com>; Brian Sartain <briansartain@RWU.ORG>
Subject: [EXTERNAL] Follow Up

Some people who received this message don't often get email from bob@leadershipproperties.com. [Learn why this is important](#)

CAUTION: This email originated from outside Rogers Water Utilities. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Gentlemen,

we have an application for annexation submitted to the city of Rogers and seemed to be stuck in the process. We have had several discussions and are wondering what the next step is to get our application before the City Council. I want to attempt to summarize what has happened in the last few weeks and hope to gain a foothold to move forward.

- We had an initial meeting with Community Development in July of 2022 and laid out our plan to acquire the property and to request annexation so that we could use city services for the development of a single-family subdivision.
- We acquired the property in September of 2022 and made attempts to have further discussions with planning but were unable to secure a time to discuss our application.
- On November 17th, 2022, we received a memorandum from community development detailing how our application did not meet minimum standards to be considered for annexation into the city of Rogers.
- On February 23rd, 2023, we met with Mayor Hines, John McCurdy and Jennifer Moore in the conference room at City Hall. We were able to present our PowerPoint response to the community development memorandum. A long and detailed conversation ensued, and we were hopeful we had gained ground for support of our annexation request.
- On Friday March 3rd, 2023, Jennifer Moore made contact by telephone. Jennifer informed us that the Mayor had received information from Brent that a significant investment would need to be made in the sewer infrastructure to be able to provide capacity for our annexation request.
- During the conversation with Jennifer, I informed her of an agreement that had been entered into by various parties including Rogers Water Utilities. The agreement provided for RWU to provide capacity to various properties (the annexation land included) in return for a donation of land that would be needed in the future to expand the existing lift station on Pleasant Grove Rd. Jennifer was not aware of this agreement.
- Over the course of the last two weeks, we have had several discussions with RWU regarding the capacity to serve the 80 acres. We pointed out that our capacity would not come online until at least early 2026. RWU

is in discussions with the manufacturer of the lift station to understand whether the 80 can be served without much expense. Potentially there is the capacity for that result. We will know more in the next week or two. Additional capacity will be needed to serve the 200 plus acres fronting Highway 112 that are in the drainage basin and inside the city limits of Rogers.

- Since the annexation property is in the water boundary for RWU, RWU has long planned that they will provide capacity pending City Council approval.

This property cannot be served by sewer except by the RWU sewer that is on the property currently. It is inside the water boundary for RWU and those boundaries are very difficult to change. Since RWU has already agreed to provide capacity, we ask that Mayor Hines and John McCurdy support our annexation and bring the property inside the city limits. I will try to follow up today.

EXHIBIT 6

From: [Brent Dobler](#)
To: [Robert Frazier](#)
Subject: FW: [EXTERNAL] RWU Annexation Issues
Date: Wednesday, April 5, 2023 4:14:15 PM
Attachments: [image001.png](#)
[image002.png](#)
[Development Agreement recorded.pdf](#)
[Recorded Agreement RWU HIWAY 112.pdf](#)

From: Robert David <bob@leadershipproperties.com>
Sent: Wednesday, April 5, 2023 2:56 PM
To: Brent Dobler <brentdobler@RWU.ORG>
Cc: Julie Vaught <julie@leadershipproperties.com>; Brian Sartain <briansartain@RWU.ORG>
Subject: [EXTERNAL] RWU Annexation Issues

CAUTION: This email originated from outside Rogers Water Utilities. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Brent,

Can we please talk about the agreements RWU is party to regarding the annexation of our 80 acres?

In the Agreement to Convey Lands for Construction of Utility Improvements, RWU agrees to provide capacity for the “benefit” of the below described properties in return for the donation of land adjacent to the Scissortail Lift Station. RWU and the City of Rogers received that donation and the other parties desire to receive their benefit.

WHEREAS, the Parties have reached an agreement whereby Grantor will convey certain lands to RWU, the Commission, and the City of Rogers, Arkansas, for the improvement of the Scissortail Lift Station and, if needed, construction of a new lift station and whereby Grantor will grant easements to RWU, the Commission, and the City of Rogers, Arkansas for the benefit of the ABS Property, the Grantor Property and all other properties between the two along the proposed sewer line; and

Also, there is an existing Development Agreement indicating that the annexation will not be supported unless the agreement is signed by the parties. The Agreement has been signed by the parties which would mean that RWU does support the annexation since the Agreement is in full force. The sewer has been extended and water is less than 200 feet away and can be completed by the owner/developer.

WHEREAS, the Commission has passed its Resolution No. 21-22 (“the Resolution”) recommending to the Rogers City Council that it reject the proposed annexation unless the Commission and RWU, on the one hand, and the Owner/Developer on the other hand, enter into an agreement governing the terms and conditions of extension of water service and sewer service to the Property including, without limitation, the Owner/Developer’s agreement to pay the costs for extension of water service and sewer service, and

A business transaction has been entered into by various parties. HIWAY 112 Partners which is our partnership is one of those parties that completed their responsibilities. We believe RWU still has effort to put forth. We would ask the support of RWU by indicating no capital cost will result from

the annexation of the property and that the property was always contemplated to be served. Now the property actually has sewer on the property. Mr. Reaves provided an easement with the express understanding his property would have capacity and access. These commitments by RWU need to be conveyed to the City. Your engineers have indicated their study shows no capital expenditures would be necessary to connect the 80 acres to the existing system. With this information provided a fully informed decision can be made.

Considering these two agreements exist between RWU and the landowners within the sewer line extension, we would not only ask that you convey to the Mayor, the Planning Department, and the Rogers City Council that RWU has capacity and has always had the intention of serving the 80 acres we intend to annex, but we also would ask that you stand by your intention in these commitments, and support the annexation.

From: Julie Vaught <julie@leadershipproperties.com>
Sent: Tuesday, April 4, 2023 4:48 PM
To: Robert David <bob@leadershipproperties.com>
Subject: Fwd: [External] 90 acres west of Sicissortail

JULIE VAUGHT

Development Partner
Leadership Properties
SCISSORTAIL & AURORA
479-841-9435

Begin forwarded message:

From: Bill Watkins <bwatkins@watkinslawoffice.com>
Subject: RE: [External] RE: 90 acres west of Sicissortail
Date: February 26, 2020 at 4:43:05 PM CST
To: Mike Lamberth <mike.lamberth@buffingtonhomesar.com>
Cc: Robert David <bob@leadershipproperties.com>, Julie Vaught <julie@leadershipproperties.com>, Clay Carlton <clay.carlton@buffingtonhomesar.com>

Thanks, I'll be on stand-by for this.

Bill

From: Mike Lamberth <mike.lamberth@buffingtonhomesar.com>

Sent: Wednesday, February 26, 2020 4:33 PM
To: Bill Watkins <bwatkins@watkinslawoffice.com>
Cc: Robert David <bob@leadershipproperties.com>; Julie Vaught <julie@leadershipproperties.com>; Clay Carlton <clay.carlton@buffingtonhomesar.com>
Subject: FW: [External] RE: 90 acres west of Sicissortail

Bill,
Please see below email correspondence between Crafton Tull and RWU regarding sewer service. As soon as I get the description for the expanded lift station, I will send it to you. I have CC'd Bob David as well. He is a partner in the property where the lift station is located.
Thanks,

Mike Lamberth

Owner

Buffington Homes

p: 479.251.1106

w: buffingtonhomesar.com

From: Thomas Hennelly <Thomas.Hennelly@craftontull.com>
Sent: Thursday, February 20, 2020 10:41 AM
To: Mike Lamberth <mike.lamberth@buffingtonhomesar.com>; Clay Carlton <clay.carlton@buffingtonhomesar.com>
Subject: Fwd: [External] RE: 90 acres west of Sicissortail

See attached

Sent from my iPhone

Thomas Hennelly, P.E.
Vice President | Civil



Office: 479-636-4838 | Direct: 479-878-2419 | Fax: 479-631-6224
300 North College, Suite 317
Fayetteville, AR 72701

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www.craftontull.com

Begin forwarded message:

From: Brian Sartain <BrianSartain@rogersar.gov>
Date: February 20, 2020 at 9:13:47 AM CST
To: Thomas Hennelly <Thomas.Hennelly@craftontull.com>
Cc: Daniel Ellis <Daniel.Ellis@craftontull.com>, Stephen Ponder <StephenPonder@rogersar.gov>, Brent Dobler <BrentDobler@rogersar.gov>
Subject: [External] RE: 90 acres west of Scissortail

Tom,

Thank you for meeting with us last week. To confirm the discussion:

- RWU will consider the approval of low-pressure sewer network for a portion of the 90-acre development (up to 35 acres) given that all reasonable efforts have been made to provide gravity sewer service to the greatest number of lots.
- The capacity of the trunk main serving the basin shall be designed and sized to serve the ultimate capacity of the sewer basin to the limits of the RWU service area. RWU will reimburse the developer the difference in cost to upgrade the size / depth of the main to serve additional areas within the basin beyond the capacity necessary for the 90-acre development west of Scissortail.
- RWU is committed to financing the expense of upgrading the existing lift station on Pleasant Grove Rd. to serve the ultimate discharge from the sewer basin. This commitment is contingent upon the donation of property and easements necessary to construct these improvements per our standard specifications. The lift station site will generally require an area with approximate dimensions of 100'x100', with additional space required for any access drives, drainage appurtenances, grade slopes, retaining walls, etc.

Thanks Again,

Brian Sartain, P.E. | Utility Engineer
Rogers Water Utilities | www.rwu.org
601 S. 2nd Street, Rogers, AR 72756
(479) 936-5426



From: Thomas Hennelly [<mailto:Thomas.Hennelly@craftontull.com>]
Sent: Friday, February 14, 2020 12:48 PM
To: Stephen Ponder <StephenPonder@rogersar.gov>; Brian Sartain <BrianSartain@rogersar.gov>
Cc: Daniel Ellis <Daniel.Ellis@craftontull.com>
Subject: 90 acres west of Scissortail

Stephen and Brian,

Our client requested that I confirm the discussion we had today regarding the 90 acres west of the Scissortail development. In summary, we agreed that in a worst case scenario, we could serve approximately 55 of the 90 acres with gravity sewer which would access the site through the property to the north of Scissortail Subdivision, provided the property owner would grant the requested easement. The remaining 35 +/- acres could be served via low pressure sewer consisting of grinder pumps at the individual lots located on the 35 acres. CTA will, during design, make every reasonable attempt to minimize the acreage that will be served by grinder pumps.

Additionally, should the development of the 90 acres west of Scissortail require a trunk line larger than 8", RWU would participate in a cost share arrangement that would pay for the incremental cost increase of the larger line. Also, if the development of the 90 acres west of Scissortail required modifications to the lift station on Pleasant Grove Road, to the east of Scissortail, RWU agrees to upgrade the lift station at no cost to the developer of the 90 acres.

Thanks again for all your help working through these issues. Please confirm that the above statements are correct.

Thomas Hennelly, P.E.
Vice President | Civil



Office: 479-636-4838 | Direct: 479-878-2419 | Fax: 479-631-6224
300 North College, Suite 317
Fayetteville, AR 72701
www.craftontull.com

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EXHIBIT 7

From: [Robert David](#)
To: [Pesek, John](#); bwatkins@watkinslawoffice.com
Cc: [McCurdy, John](#); [Moore, Jennifer](#); [Mayor's Office](#); [Clark, Ellen](#); [Brent Dobler](#); [Robert Frazier](#); [Julie Vaught](#); nbachelor@ceieng.com; [Chad Caletka \(ccaletka@ceieng.com\)](mailto:Chad_Caletka@ceieng.com)
Subject: RE: Annexation Application Three Flags Investments
Date: Monday, April 10, 2023 8:28:11 AM
Attachments: [image001.png](#)

Mr. Pesok,

In our discussions with the Mayor there was consideration regarding the property being granted use of the onsite RWU sanitary sewer and adjacent water despite not being in the City Limits. The property is clearly inside the RWU Service Boundary and it would be easy to serve. Would it be possible to gain the Mayor's support for this in lieu of his support for annexation? If he is of a mind to support this, we can formally request this support.

From: Pesek, John <jpesek@rogersar.gov>
Sent: Thursday, April 6, 2023 11:11 AM
To: Robert David <bob@leadershipproperties.com>; bwatkins@watkinslawoffice.com
Cc: McCurdy, John <jmccurdy@rogersar.gov>; Moore, Jennifer <jmoore@rogersar.gov>; Mayor's Office <mayor@rogersar.gov>; Clark, Ellen <eclark@rogersar.gov>; Brent Dobler <brentdobler@rwu.org>; Robert Frazier <robert@frazierlawyers.com>
Subject: Annexation Application Three Flags Investments

Mr. David-

The Mayor and City are in receipt of your letter seeking support for the proposed annexation request by Three Flags Investments, LLC. The City is not in support of this request and will not be moving forward with your annexation application.



John M. Pesek | Senior Staff Attorney
Special Deputy Prosecuting Attorney
Legal Department
City of Rogers | www.rogersar.gov
301 W Chestnut St, Rogers, AR 72756
(479) 636-0100

EXHIBIT 8

From: [Brent Dobler](#)
To: [Robert Frazier](#)
Subject: Fwd: Access to onsite Sewer line in lieu of Annexation
Date: Monday, May 1, 2023 4:18:05 PM
Attachments: [Evening Star Offsite Sewer Plans w-RWU Comments \(002\).pdf](#)
[Recorded Agreement RWU HIWAY 112.pdf](#)
[Development Agreement recorded.pdf](#)

Sent from my iPhone

Begin forwarded message:

From: Robert David <bob@leadershipproperties.com>
Date: May 1, 2023 at 3:44:58 PM CDT
To: Brent Dobler <brentdobler@rwu.org>
Cc: Peter Farmer <pfarmer@bentonvillear.com>, Julie Vaught <julie@leadershipproperties.com>
Subject: Access to onsite Sewer line in lieu of Annexation

Brent,

It has been a couple of weeks since we have communicated, and I wanted to follow up. We do not have the support of Rogers Community Development for our annexation request. We have tried to work through the issues but have met with significant resistance and have been informed we will not get on the council agenda. RWU has a sanitary sewer located on the property despite the property not being in the city limits of Rogers. The previous owner, Charles Reaves granted RWU an easement for the sewer line in return for RWU support in annexation. The attached Development Agreement contains language regarding access for the property owner. Additionally, RWU and the Commission agreed in 2021 to provide additional capacity and access to property owners along this part of your system, by virtue of a donation of land from a company owned by me and partners. RWU agreed to provide the capacity and access. We donated the area adjacent to the existing lift station to gain Rogers Water Utilities Commission approval of access. The land donation was critical for your expansion of the system when property that is already annexed into the city limits of Rogers is developed.

The sewer is already complete and is going to be in use by end of this year.

Water will be extended to the property when Evening Star subdivision is completed later this year. We are asking for RWU and the Commission to approve access to the system. We understand the City Council will need to ratify your approval. There has already been significant delays in this process we would greatly appreciate an expedited approval process. We hereby make a request to have our request heard at the next commission meeting on May 15, 2023.

From: McCurdy, John <jmccurdy@rogersar.gov>
Sent: Monday, April 24, 2023 1:26 PM
To: Robert David <bob@leadershipproperties.com>

Cc: Pesek, John <jpesek@rogersar.gov>
Subject: RE: Meeting. Could I come by and meet with you for 15 to 30 minutes?

Dear Mr. David,

Thank you for your continued interest in pursuing annexation and sewer access for your property. I understand your concerns and the potential benefits that you believe annexation could bring. However, as I mentioned in my previous email, the City of Rogers is currently not accepting any annexation requests. Our focus is on managing the city's growth in a more conservative manner to ensure long-term sustainability and quality of life for our current residents.

Regarding your request for sewer access, I'd like to reiterate that the decision to grant access to the Rogers Water Utilities (RWU) sewer system is not within my authority or, directly that of the mayor. RWU is governed by an independent commission, and any request for sewer access should be directed to them. If RWU approves your request, it can then be forwarded to the Rogers City Council for final consideration.

I understand that you're eager to find a solution that aligns with your development goals, but the current policy stance requires us to prioritize the city's overall growth management objectives. We appreciate your understanding and cooperation in this matter.

Please feel free to reach out to the Rogers Water Utilities Commission to discuss your sewer access request.

r/John

[cid:image001.png@01D976AF.BB5A6C40]<<http://www.rogersar.gov/>>

John McCurdy, CNU-A | Director

Dept. of Community Development

City of Rogers | www.rogersar.gov<<http://www.rogersar.gov/>>

301 W Chestnut St, Rogers, AR 72756

(479) 621-1186

It's simple. Just ask yourself this:

Will your project help build a better Rogers?

From: Robert David

<bob@leadershipproperties.com<<mailto:bob@leadershipproperties.com>>>

Sent: Monday, April 24, 2023 10:20 AM

To: McCurdy, John <jmccurdy@rogersar.gov<<mailto:jmccurdy@rogersar.gov>>>

Cc: Pesek, John <jpesek@rogersar.gov<<mailto:jpesek@rogersar.gov>>>

Subject: RE: Meeting. Could I come by and meet with you for 15 to 30 minutes?

CAUTION: This email originated from outside of the City of Rogers and attachments were detected. Do not open attachments unless you recognize the sender and know the content is safe.

CAUTION: This email originated from outside of the City of Rogers and URL's were detected. Do not click links unless you recognize the sender and know the

content is safe.

John,

We are going to continue to pursue this annexation/sewer access. In the alternative to annexation, we would simply request the City Council permit access to the RWU sewer that is on the property. RWU has confirmed there is no funding required to improve their infrastructure if we are granted access to the sewer. We are trying to discuss these issues with various parties. Since you are not permitting us to even get our application on the Council agenda, it would be fair to have an explanation as to why. With the data we have presented to you, we have no idea why you have opposed this annexation. The property clearly fits into the city of Rogers in all ways, shapes and forms. Solely based on connectivity and traffic flow you should be in favor of this annexation. Can you please grant your support for our access to the sewer? This would seem to be answer to the problem of annexation. If granted access, we would be in a position to develop the property under county guidelines and would work with you as the planning authority to ensure connectivity and the other benefits of a density driven plan. Without access to the sewer, we will be forced to do a county style rural development with large lots and septic. This form of development is not at all what we hope for. It is not prudent to deny sewer access when it is on the property. I'm not sure what limitations we would have on the development.

We would like to have the property annexed into the city of Rogers and feel there is considerable value in annexation to many stakeholders. Rogers, Benton County, the State of Arkansas and dozens of businesses greatly benefit from this development. Without a change of heart, we are not going to get the support of Community Development or Greg which leaves us with lobbying the individual counselors. Please meet with us to discuss an alternative to simply denying our application.

From: McCurdy, John

<jmccurdy@rogersar.gov<mailto:jmccurdy@rogersar.gov>>

Sent: Thursday, April 20, 2023 3:52 PM

To: Robert David

<bob@leadershipproperties.com<mailto:bob@leadershipproperties.com>>

Cc: Pesek, John <jpesek@rogersar.gov<mailto:jpesek@rogersar.gov>>

Subject: RE: Meeting. Could I come by and meet with you for 15 to 30 minutes?

We're not accepting any annexation requests at all right now with the possible exception of one parcel along Southgate which is currently Cave Springs, but they have no intention of annexing.

[cid:image001.png@01D976AF.BB5A6C40]<http://www.rogersar.gov/>

John McCurdy, CNU-A | Director

Dept. of Community Development

City of Rogers | www.rogersar.gov<<http://www.rogersar.gov>>

301 W Chestnut St, Rogers, AR 72756

(479) 621-1186

It's simple. Just ask yourself this:
Will your project help build a better Rogers?

From: Robert David

<bob@leadershipproperties.com<mailto:bob@leadershipproperties.com>>

Sent: Thursday, April 20, 2023 12:09 PM

To: McCurdy, John <jmccurdy@rogersar.gov<mailto:jmccurdy@rogersar.gov>>

Subject: Meeting. Could I come by and meet with you for 15 to 30 minutes?

CAUTION: This email originated from outside of the City of Rogers and attachments were detected. Do not open attachments unless you recognize the sender and know the content is safe.

[cid:image002.jpg@01D976AF.BB5A6C40]



ROGERS WATER UTILITIES (RWU) CONFIDENTIALITY NOTICE - THIS ELECTRONIC MAIL TRANSMISSION AND ANY DOCUMENTS ACCOMPANYING IT MAY CONTAIN CONFIDENTIAL INFORMATION CONCERNING RWU AND ITS CUSTOMERS THAT IS PROTECTED FROM DISCLOSURE BY THE ARKANSAS FREEDOM OF INFORMATION ACT (FOIA), CODIFIED AT ARK CODE ANN. § 25-19-101 ET SEQ. AND OTHER APPLICABLE LAW. THE INFORMATION IS INTENDED ONLY FOR THE USE OF THE PERSON TO WHOM IT IS ADDRESSED. IF YOU HAVE RECEIVED THIS TRANSMISSION IN ERROR, PLEASE IMMEDIATELY NOTIFY THE SENDER TO ARRANGE FOR THE RETURN OF THE MESSAGE AND ANY ATTACHED DOCUMENTS. NOTHING IN THIS ELECTRONIC MAIL TRANSMISSION AND THE ACCOMPANY DOCUMENTS SHALL BE CONSTRUED AS A WAIVER, LIMIT, MODIFICATION, NULLIFICATION, OR ALTERATION OF THE TORT IMMUNITY AND OTHER RIGHTS AND IMMUNITIES GRANTED TO RWU, THE ROGERS WATERWORKS AND SEWER COMMISSION, AND THE CITY OF ROGERS, ARKANSAS PURSUANT TO ARK CODE ANN. § 21-9-301 AND OTHER APPLICABLE LAW.

EXHIBIT 9

From: [Brent Dobler](#)
To: [Robert Frazier](#)
Subject: FW: [EXTERNAL] Annexation Application
Date: Wednesday, May 3, 2023 1:30:08 PM
Attachments: [image001.png](#)

Brent Dobler | Superintendent

Rogers Water Utilities | www.rwu.org

601 S. 2nd Street, Rogers, AR 72756
(479) 936-5406



From: Robert David <bob@leadershipproperties.com>
Sent: Wednesday, May 3, 2023 7:10 AM
To: John McCurdy <jmccurdy@rogersar.gov>
Cc: Julie Vaught <julie@leadershipproperties.com>; angela@thebelfordgroup.com; nbachelor@ceieng.com; Chad Caletka (ccaletka@ceieng.com) <ccaletka@ceieng.com>; Mayor's Office <mayor@rogersar.gov>; Brent Dobler <brentdobler@RWU.ORG>
Subject: [EXTERNAL] Annexation Application

CAUTION: This email originated from outside Rogers Water Utilities. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning John,

I know this may be a formality, but my partners and I would like to withdraw our request for annexation for the Three Flags Investments property. It has become apparent that the city of Rogers is not interested in annexing property at the current time. Rather than pursue something in an uncertain climate, we will withdraw our request for annexation. As you suggested in your e-mail of April 24, 2023, we will petition Rogers Water Utilities Commission for their approval to connect to the sanitary sewer that is on the property currently. Since this is a somewhat unusual situation, any support or advice you can provide us would be greatly appreciated. We are aware that we will need to seek City Council approval if the Commission grants us access to the sanitary sewer and water service. In the days ahead we will be speaking to various city councilors to seek their understanding and approval of our sewer and water relationship with RWU. We would appreciate any support that you can provide in that regard as well.

Thank You.

EXHIBIT 10

From: [Brent Dobler](#)
To: [Robert Frazier](#)
Subject: FW: [EXTERNAL] FW: May 15th RWU Board meeting
Date: Wednesday, May 3, 2023 2:02:16 PM
Attachments: [image001.png](#)
[Development Agreement Reaves recorded.pdf](#)
[Evening Star Offsite Sewer Plans w-RWU Comments \(002\).pdf](#)

Brent Dobler | Superintendent

Rogers Water Utilities | www.rwu.org

601 S. 2nd Street, Rogers, AR 72756

(479) 936-5406



From: Robert David <bob@leadershipproperties.com>
Sent: Wednesday, May 3, 2023 1:52 PM
To: Brent Dobler <brentdobler@RWU.ORG>
Cc: Peter Farmer <pfarmer@bentonvillear.com>; Julie Vaught <julie@leadershipproperties.com>; nbachelor@ceieng.com; Chad Caletka (ccaletka@ceieng.com) <ccaletka@ceieng.com>; John McCurdy <jmccurdy@rogersar.gov>
Subject: RE: [EXTERNAL] FW: May 15th RWU Board meeting

The request will be to approve the connection to the existing sanitary sewer line on the property for the future development of the property. Also to permit extension of the water lines that will be stubbed out in Evening Star subdivision. All service and installation will be at the sole cost and expense of Owner/ Developer. There is an existing Development Agreement that can be used and modified to remove the annexation approach and restate the service as just connection to the system.

From: Brent Dobler <brentdobler@RWU.ORG>
Sent: Wednesday, May 3, 2023 1:39 PM
To: Robert David <bob@leadershipproperties.com>
Cc: Peter Farmer <pfarmer@bentonvillear.com>
Subject: RE: [EXTERNAL] FW: May 15th RWU Board meeting

Bob,

I only need notification and a specific Agenda item. Please provide the specific item/ask that you will be putting before the Commission.

Thank you,

Brent Dobler | Superintendent

Rogers Water Utilities | www.rwu.org

601 S. 2nd Street, Rogers, AR 72756

(479) 936-5406



From: Robert David <bob@leadershipproperties.com>

Sent: Wednesday, May 3, 2023 11:20 AM

To: Brent Dobler <brentdobler@RWU.ORG>

Subject: [EXTERNAL] FW: May 15th RWU Board meeting

CAUTION: This email originated from outside Rogers Water Utilities. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please provide information as to the process.

From: Julie Vaught <julie@leadershipproperties.com>

Sent: Wednesday, May 3, 2023 11:18 AM

To: WaterUtilityCommission@rogersar.gov

Cc: Peter Farmer <pfarmer1234@yahoo.com>; Robert David <bob@leadershipproperties.com>

Subject: May 15th RWU Board meeting

Hello,

I would like to be able to speak at the Water Utilities Commission meeting on May 15th. What is the process for getting on the agenda? Who do I submit my request to and what type of documentation is required?

JULIE VAUGHT

Development Partner

Leadership Properties

SCISSORTAIL & AURORA

479-841-9435

EXHIBIT 11

From: [Brent Dobler](#)
To: [Robert Frazier](#)
Cc: [John McCurdy](#)
Subject: FW: [EXTERNAL] Support of Three Flags Investments, LLC request
Date: Friday, May 5, 2023 3:04:47 PM
Attachments: [image001.png](#)
[Development Agreement Reaves recorded.pdf](#)
[Recorded Agreement RWU HIWAY 112.pdf](#)

fyi

Brent Dobler | Superintendent

Rogers Water Utilities | www.rwu.org

601 S. 2nd Street, Rogers, AR 72756

(479) 936-5406



From: Julie Vaught <julie@leadershipproperties.com>
Sent: Friday, May 5, 2023 2:40 PM
To: Brent Dobler <brentdobler@RWU.ORG>
Cc: Robert David <bob@leadershipproperties.com>
Subject: [EXTERNAL] Support of Three Flags Investments, LLC request

You don't often get email from julie@leadershipproperties.com. [Learn why this is important](#)

CAUTION: This email originated from outside Rogers Water Utilities. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Brent,

As you know, Bob David and I, representing Three Flags Investments, LLC, will be presenting to Rogers Water Utilities Commission on Monday the 15th regarding access to the sanitary sewer on the 80 acres north of Scissortail. If we are able to gain access approval from the Commission, we are confident the Roger's City Council will follow the RWU Board's lead and concur.

We are asking for your support with the RWU Commission board members and with a favorable decision allowing us to tie onto the existing sanitary sewer line on our property. If we have your support, direct contact with the individual board members from us would not be necessary.

Attached are the documents signed by you, representing RWU, providing assurance, that with the donation/conveyance of certain land and easements required, that RWU could provide lift station capacity to the 80 acres we own north of Scissortail. With this assurance, there is an implied

assurance that RWU would support the property being able to tie into stated capacity. All we are asking is for RWU to uphold the agreement that we signed in good faith.

We have removed our annexation application; and therefore, anticipate that there will not be any other major hurdles to gain a favorable outcome. Your support of our request would be greatly appreciated. I am available to discuss further at your convenience.

Julie Vaught

JULIE VAUGHT

Development Partner

Leadership Properties

SCISSORTAIL & AURORA

479-841-9435

EXHIBIT 12

Details

For service of process contact the [Secretary of State's office](#).

LLC Member information is now confidential per Act 865 of 2007

For access to our corporations bulk data download service [click here](#).

Corporation Name

THRILLED LAND INVESTMENTS, LLC

Fictitious Names

—

Filing

811112020

Filing Type

Foreign Limited Liability Company

Filed Under Act

Foreign LLC; 1003 of 1993

Status

Good Standing

Principal Address

—

Reg. Agent

ROBERT DAVID

Agent Address

340 NORTH CAMPBELL UNIT 12 FAYETTEVILLE, AR 72701

Date Filed

08/31/2016

Officers

ROBERT DAVID, Incorporator/Organizer

Foreign Name

THRILLED LAND INVESTMENTS, LLC

Foreign Address

7304 SOUTH YALE TULSA, OK 74136

State of Origin

OK

[Purchase a Certificate of Good Standing for this Entity](#)

[Pay Franchise Tax for this corporation](#)

EXHIBIT 13

First National Title Company
300 SW 28th Street
Bentonville, AR 72712

WARRANTY DEED
(Limited Liability Company)

KNOW ALL MEN BY THESE PRESENTS:

That, **ABS Option Company, L.L.C., an Oklahoma limited liability company**, hereinafter referred to as Grantor, organized under and by virtue of the laws of the State of Oklahoma, by its Manager, duly authorized by proper resolution of its Members, for the consideration of the sum of One and No One Hundredths (\$1.00) Dollars and other good and valuable consideration in hand paid by **Thrilled Land Investments LLC, an Oklahoma limited liability company**, hereinafter referred to as Grantee, the receipt of which is hereby acknowledged, does grant, bargain, sell and convey unto the said **Thrilled Land Investments LLC, an Oklahoma limited liability company** and unto its successors and assigns forever the following lands lying in the County of **Benton**, and State of **Arkansas**, to-wit:

The SE 1/4 of the SE 1/4 of Section 23; the NE 1/4 of the NE 1/4 and the N 1/2 of the SE 1/4 of the NE 1/4 of Section 26, all in Township 19 North, Range 31 West, Benton County, Arkansas, being Tracts A and B as shown on Plat Book 2017 at page 719, more particularly described as follows: Beginning at the SE corner of the SE 1/4 of said Section 23, thence South 02°27'14" West 1,992.78 feet along the East line of Section 26 to the SE corner of the N 1/2 of the SE 1/4 of the NE 1/4, Section 26, thence North 87°07'57" West 1325.95 feet to the SW corner of the N 1/2 of the SE 1/4 of the NE 1/4, Section 26, thence North 02°28'43" East 1,985.02 feet to the NW corner of the NE 1/4 of the NE 1/4 of Section 26, thence North 02°32'34" East 1310.61 feet to the NW corner of the SE 1/4 of the SE 1/4 of said Section 23, thence South 87°26'12" East 1324.83 feet along the North line thereof to the NE corner of the SE 1/4 of the SE 1/4, Section 23; thence South 02°31'58" West 1309.89 feet along the East line thereof to the Point of Beginning, containing 100.37 acres, more or less. Subject to the right-of-way of Gaston Road along the West line and and or all easements of record or fact.

LESS AND EXCEPT:

The NW 1/4 of the SE 1/4 of the SE 1/4 of Section 23, Township 19 North, Range 31 West of the 5th Principal Meridian, Benton County, Arkansas, being Tract 4 as shown on Plat Book 2017 at page 718, more particularly described as follows: Commencing at the SE corner of said Section 23; thence North 87°28'04" West 1325.06 feet along the South line thereof to the SW corner of said SE 1/4 of the SE 1/4; thence North 02°32'34" East 655.30 feet along the West line thereof to the Point of Beginning; thence continuing along said West line North 02°32'34" East 655.31 feet to the NW corner of said SE 1/4 of the SE 1/4; thence South 87°26'12" East 662.42 feet along the North line thereof to the NE corner of the NW 1/4 of the SE 1/4 of the SE 1/4; thence South 02°32'16" West 655.13 feet along the East line thereof to the SE corner of said NW 1/4 of the SE 1/4 of the SE 1/4; thence North 87°27'08" West 662.47 feet along the South line thereof to the Point of Beginning, containing 9.96 acres, more or less.

Prepared under the supervision of
James R. Pender
Attorney At Law
415 N. McKinley Street, Ste 1200
Little Rock, AR 72205

To have and to hold the same unto the said Grantee and unto its successors and assigns forever, with all appurtenances thereunto belonging.

And Grantor hereby covenants with the said Grantee that it will forever warrant and defend the title to said lands against all claims whatsoever, subject to existing easements, building lines, restrictions and assessments of record, if any. No warranty or representation is made as to any mineral interest on the aforementioned property.

IN TESTIMONY WHEREOF, The name of the Grantor is affixed by its **Manager**, this **30th day of July, 2020**.

ABS Option Company, L.L.C.

BY: 

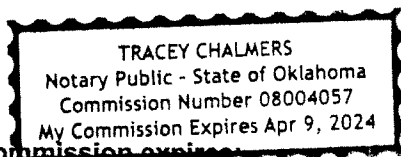
Alan R. Staab
Manager

ACKNOWLEDGMENT

STATE OF OKLAHOMA
COUNTY OF Tulsa

On this day, before me, a Notary Public, duly commissioned, qualified and acting, within and for the said County and State, appeared in person the within named **Alan R. Staab** who to me personally well known, who stated he was the **Manager** of **ABS Option Company, L.L.C., an Oklahoma limited liability company**, and is duly authorized in his capacity to execute the foregoing instrument for and in the name and behalf of said limited liability company and further stated that he so signed, executed and delivered said foregoing instrument for the consideration, uses and purposes herein mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this 29 day of July, 2020.



My commission expires:


Notary Public



STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
MISCELLANEOUS TAX SECTION
P.O. BOX 896, LITTLE ROCK, AR 72203-0896

Real Estate Transfer Tax Stamp

Proof of Tax Paid



File Number: 105-190805-PB

Grantee: THRILLED LAND INVESTMENTS LLC
Mailing Address: 3227 E 31ST ST
TULSA OK 741050000

Grantor: ABS OPTION COMPANY LLC
Mailing Address: 2502 EAST 21ST STREET SUITE B
TULSA OK 741140000

Property Purchase Price: \$2,682,858.27
Tax Amount: \$8,853.90

County: BENTON
Date Issued: 08/04/2020
Stamp ID: 411535360

I certify under penalty of false swearing that documentary stamps or a documentary symbol in the legally correct amount has been placed on this instrument

Grantee or Agent Name (printed): SUSAN STRICKLAN FOR FNITC

Grantee or Agent Name (signature): *Susan Stricklan* Date: 8/4/20

Address: First National Title Company

City/State/Zip: 300 SW 28th Street
Bentonville, AR 72712



CERTIFICATE OF RECORD
STATE OF ARKANSAS, COUNTY OF BENTON
I hereby certify that this instrument was
Filed and Recorded in the Official Records
in Doc Num L202047283
08/04/2020 12:26:56 PM
Brenda DeShields
BENTON COUNTY Circuit Clerk & Recorder

EXHIBIT 14

First National Title Company
300 SW 28th Street
Bentonville, AR 72712

WARRANTY DEED
(Limited Liability Company)

KNOW ALL MEN BY THESE PRESENTS:

That, **Thrilled Land Investments LLC, an Oklahoma limited liability company**, hereinafter referred to as Grantor, organized under and by virtue of the laws of the State of Oklahoma, by its Manager and Manager, duly authorized by proper resolution of its Members, for the consideration of the sum of One and No One Hundredths (\$1.00) Dollars and other good and valuable consideration in hand paid by **Buffington Evening Star, LLC, an Arkansas limited liability company**, hereinafter referred to as Grantee, the receipt of which is hereby acknowledged, does grant, bargain, sell and convey unto the said **Buffington Evening Star, LLC, an Arkansas limited liability company** and unto its successors and assigns forever the following lands lying in the County of **Benton**, and State of Arkansas, to-wit:

The SE 1/4 of the SE 1/4 of Section 23; the NE 1/4 of the NE 1/4 and the N 1/2 of the SE 1/4 of the NE 1/4 of Section 26, all in Township 19 North, Range 31 West, Benton County, Arkansas, being Tracts A and B as shown on Plat Book 2017 at page 719, more particularly described as follows: Beginning at the SE corner of the SE 1/4 of said Section 23, thence South 02°27'14" West 1,992.78 feet along the East line of Section 26 to the SE corner of the N 1/2 of the SE 1/4 of the NE 1/4, Section 26, thence North 87°07'57" West 1325.95 feet to the SW corner of the N 1/2 of the SE 1/4 of the NE 1/4, Section 26, thence North 02°28'43" East 1,985.02 feet to the NW corner of the NE 1/4 of the NE 1/4 of Section 26, thence North 02°32'34" East 1310.61 feet to the NW corner of the SE 1/4 of the SE 1/4 of said Section 23, thence South 87°26'12" East 1324.83 feet along the North line thereof to the NE corner of the SE 1/4 of the SE 1/4, Section 23; thence South 02°31'58" West 1309.89 feet along the East line thereof to the Point of Beginning, containing 100.37 acres, more or less. Subject to the right-of-way of Gaston Road along the West line and and or all easements of record or fact.

LESS AND EXCEPT:

The NW 1/4 of the SE 1/4 of the SE 1/4 of Section 23, Township 19 North, Range 31 West, more particularly described as follows: Commencing at the SE corner of said Section 23, thence North 87°28'04" West 1325.06 feet along the South line thereof to the SW corner of said SE 1/4 of the SE 1/4, thence North 02°32'34" East 655.30 feet along the West line thereof to the Point of Beginning, thence continuing along said West line North 02°32'34" East 655.31 feet to the NW corner of said SE 1/4 of the SE 1/4, thence South 87°26'12" East 662.42 feet along the North line thereof to the NE corner of the NW 1/4 of said SE 1/4 of the SE 1/4, thence South 02°32'16" West 655.13 feet along the East line thereof to the SE corner of said NW 1/4 of the SE 1/4 of the SE 1/4, thence North 87°27'08" West 662.47 feet along the South line thereof to the Point of Beginning, containing 9.96 acres, more or less.

Prepared under the supervision of
James R. Pender
Attorney At Law
415 N. McKinley Street, Ste 1200
Little Rock, AR 72205

To have and to hold the same unto the said Grantee and unto its successors and assigns forever, with all appurtenances thereunto belonging.

And Grantor hereby covenants with the said Grantee that it will forever warrant and defend the title to said lands against all claims whatsoever, subject to existing easements, building lines, restrictions and assessments of record, if any. No warranty or representation is made as to any mineral interest on the aforementioned property.

IN TESTIMONY WHEREOF, The name of the Grantor is affixed by its **Manager and Manager**, this **30th day of July, 2020**.

Thrilled Land Investments LLC

BY: _____

Robert R. David, Manager

BY: _____

Julie Vaught, Manager

ACKNOWLEDGMENT

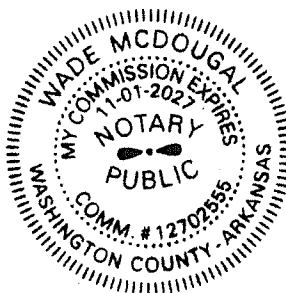
STATE OF ARKANSAS
COUNTY OF BENTON

On this day, before me, a Notary Public, duly commissioned, qualified and acting, within and for the said County and State, appeared in person the within named **Julie Vaught and Robert R. David** who to me personally well known, who stated they were the **Manager and Manager of Thrilled Land Investments LLC, an Oklahoma limited liability company**, and are duly authorized in their respective capacities to execute the foregoing instrument for and in the name and behalf of said limited liability company and further stated that they so signed, executed and delivered said foregoing instrument for the consideration, uses and purposes herein mentioned and set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal this **30th day of July, 2020**.

_____, Notary Public

My commission expires: 11-01-2027





STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
MISCELLANEOUS TAX SECTION
P.O. BOX 896, LITTLE ROCK, AR 72203-0896

Real Estate Transfer Tax Stamp

Proof of Tax Paid



File Number: 105-190807-PB

Grantee: THRILLED LAND INVESTMENTS
Mailing Address: 3227 E 31ST ST
TULSA OK 741050000

Grantor: BUFFINGTON EVENING STAR LLC
Mailing Address: P.O. BOX 8519
FAYETTEVILLE AR 727030000

Property Purchase Price: \$3,250,000.00
Tax Amount: \$10,725.00
County: BENTON
Date Issued: 08/04/2020
Stamp ID: 1386448896

I certify under penalty of false swearing that documentary stamps or a documentary symbol in the legally correct amount has been placed on this instrument

Grantee or Agent Name (printed): SUSAN STRICKLAND FOR FNITC

Grantee or Agent Name (signature): *Susan Strickland* Date: 8/4/20

Address: First National Title Company

300 SW 28th Street

City/State/Zip: Bentonville, AR 72712



CERTIFICATE OF RECORD
STATE OF ARKANSAS, COUNTY OF BENTON
I hereby certify that this instrument was
Filed and Recorded in the Official Records
in Doc Num L202047361
08/04/2020 02:41:18 PM
Brenda DeShields
BENTON COUNTY Circuit Clerk & Recorder

May 11, 2023

To: The Rogers Water and Sewer Commission

From: Matt Savell, Senior Accountant

Re: April 2023 Financial Information

Water Department

- Billed revenue for the month of April 2023 is up 19.52% from April 2022.
- Water consumption is up 4.51% from April 2022.
- The Water Department reported a profit of \$335,500 for April 2023. A profit of \$65,500 was reported for April 2022.
 - Revenues increased by \$264,500. Expenses decreased by \$5,000.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are \$639,300. This compares to year-to-date access and impact fee revenue of \$803,300 in FY 22 and \$1,018,000 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 April 2023 is up 10.29% from April 2022.
- Sewer consumption is up 2.20% from April 2022.
- The Sewer Department reported a profit of 492,500 for April 2023. A profit of \$178,000 was reported for April 2022.
 - Revenues increased by \$314,500. Expenses increased by \$500.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are \$1,085,100. This compares to year-to-date access and impact fee revenue of \$1,512,200 in FY 22 and \$2,094,900 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 \$48.4 million for April 2023. This is an overall increase of \$4.4 million from March 2022.
 - Water funds increased by approximately \$1,900,000 and Sewer funds increased by \$2,500,000.
 - \$6.2 million of the \$48.4 million total funds are restricted for specific use such as debt service, meter deposits, access and impact fees, and depreciation.



Rogers Water Utilities, AR

Balance Sheet

Account Summary

As Of 04/30/2023

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
** ASSETS & DEFERRED OUTFLOWS**			
010 - CASH-DEMAND DEPOSITS	5,053,182.81	5,526,704.86	-473,522.05
020 - INVESTMENTS	16,925,953.56	14,544,571.44	2,381,382.12
030 - ACCOUNTS RECEIVABLE	2,228,731.80	1,896,621.85	332,109.95
035 - DUE FROM OTHER FUNDS	15,447,167.24	0.00	15,447,167.24
040 - OTHER CURRENT ASSETS	93,747.29	99,632.12	-5,884.83
050 - RESTRICTED FUNDS	867,456.37	888,140.10	-20,683.73
060 - INVENTORY	1,036,509.30	493,224.79	543,284.51
080 - PROPERTY PLANT & EQUIPMENT	100,850,370.13	95,551,141.63	5,299,228.50
081 - INTANGIBLE ASSETS	256,050.00	92,750.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	-12,877.35	556,560.06	-569,437.41
Total ** ASSETS & DEFERRED OUTFLOWS**:	142,746,291.15	119,649,346.85	23,096,944.30
Total Assets:	142,746,291.15	119,649,346.85	23,096,944.30
Liability			
** LIABILITIES & DEFERRED INFLOWS **			
100 - ACCOUNTS PAYABLE	1,681,000.48	2,069,899.90	388,899.42
120 - ACCRUED LIABILITIES	17,806,009.42	18,577,163.98	771,154.56
130 - OTHER LIABILITIES	1,514,759.00	1,370,469.00	-144,290.00
135 - DUE TO OTHER FUNDS	15,526,443.82	0.00	-15,526,443.82
140 - DEFERRED INFLOWS/PENSION LIABILITIES	1,458,202.83	2,016,365.42	558,162.59
Total ** LIABILITIES & DEFERRED INFLOWS **:	37,986,415.55	24,033,898.30	-13,952,517.25
Total Liability:	37,986,415.55	24,033,898.30	-13,952,517.25
Equity			
** EQUITY **			
200 - FUND BALANCE	100,645,341.02	92,797,600.71	7,847,740.31
Total ** EQUITY **:	100,645,341.02	92,797,600.71	7,847,740.31
Total Beginning Equity:	100,645,341.02	92,797,600.71	7,847,740.31
Total Revenue	15,271,232.39	13,139,649.05	2,131,583.34
Total Expense	11,156,697.81	10,321,801.21	-834,896.60
Revenues Over/(Under) Expenses	4,114,534.58	2,817,847.84	1,296,686.74
Total Equity and Current Surplus (Deficit):	104,759,875.60	95,615,448.55	9,144,427.05
Total Liabilities, Equity and Current Surplus (Deficit):	142,746,291.15	119,649,346.85	23,096,944.30

Balance Sheet

As Of 04/30/2023

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
** ASSETS & DEFERRED OUTFLOWS**			
010 - CASH-DEMAND DEPOSITS	2,424,203.73	6,392,496.77	-3,968,293.04
020 - INVESTMENTS	22,574,361.81	16,135,148.81	6,439,213.00
030 - ACCOUNTS RECEIVABLE	1,977,761.50	1,699,199.97	278,561.53
035 - DUE FROM OTHER FUNDS	15,526,443.82	0.00	15,526,443.82
040 - OTHER CURRENT ASSETS	120,753.20	162,088.89	-41,335.69
060 - INVENTORY	161,601.42	73,247.70	88,353.72
070 - RESTRICTED FUNDS	628,263.95	596,308.85	31,955.10
080 - PROPERTY PLANT & EQUIPMENT	123,768,267.03	118,605,839.28	5,162,427.75
081 - INTANGIBLE ASSETS	256,050.00	92,750.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	-47,948.42	863,876.37	-911,824.79
Total ** ASSETS & DEFERRED OUTFLOWS**:	167,389,758.04	144,620,956.64	22,768,801.40
Total Assets:	167,389,758.04	144,620,956.64	22,768,801.40
Liability			
** LIABILITIES & DEFERRED INFLOWS **			
100 - ACCOUNTS PAYABLE	795,767.46	163,607.93	-632,159.53
120 - ACCRUED LIABILITIES	8,493,763.34	9,765,075.28	1,271,311.94
130 - OTHER LIABILITIES	289,874.30	103,660.00	-186,214.30
135 - DUE TO OTHER FUNDS	15,447,167.24	0.00	-15,447,167.24
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,317,752.47	3,221,949.53	904,197.06
Total ** LIABILITIES & DEFERRED INFLOWS **:	27,344,324.81	13,254,292.74	-14,090,032.07
Total Liability:	27,344,324.81	13,254,292.74	-14,090,032.07
Equity			
** EQUITY **			
200 - FUND BALANCE	136,259,535.61	127,436,968.79	8,822,566.82
Total ** EQUITY **:	136,259,535.61	127,436,968.79	8,822,566.82
Total Beginning Equity:	136,259,535.61	127,436,968.79	8,822,566.82
Total Revenue	15,279,746.17	13,961,753.17	1,317,993.00
Total Expense	11,493,848.55	10,032,058.06	-1,461,790.49
Revenues Over/(Under) Expenses	3,785,897.62	3,929,695.11	-143,797.49
Total Equity and Current Surplus (Deficit):	140,045,433.23	131,366,663.90	8,678,769.33
Total Liabilities, Equity and Current Surplus (Deficit):	167,389,758.04	144,620,956.64	22,768,801.40

WATER CASH RECEIPTS
APRIL 2023

CASH RECEIPTS	\$1,292,075.99
ACCTS RECEIVABLE OTHER	\$40,647.26
METER DEPOSITS	\$9,650.49
SERVICE CHARGES	\$49,407.59
FEES	\$140,370.03
MISCELLANEOUS	\$15,546.80
UNAPPLIED CREDITS	-\$35,258.00
TRASH	\$435,508.77
DEPRECIATION	\$53,836.50
TOTAL	<u>\$2,001,785.43</u>

REVENUE BILLED APRIL, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$581,929.52	27,527	106,042,500
RESIDENTIAL IRRIG	\$43,704.46	4,727	3,026,400
COMMERCIAL	\$315,812.62	3,149	65,969,000
INDUSTRIAL	\$120,672.39	47	35,412,500
HYDRANTS	\$1,215.00		
FIRE LINES	\$10,840.00	35,450	210,450,400
PENALTY	\$35,840.56		
SERVICE CHARGE	\$18,320.00		
TOTAL	<u>\$1,128,334.55</u>		

REVENUE BILLED APRIL, 2022

RESIDENTIAL	\$505,653.23	26,983	103,108,600
RESIDENTIAL IRRIG	\$32,434.65	4,728	1,397,000
COMMERCIAL	\$271,918.73	3,081	61,273,500
INDUSTRIAL	\$108,368.26	46	35,585,100
HYDRANTS	\$1,195.00		
FIRE LINES	\$10,360.00	34,838	201,364,200
PENALTY	\$7,698.17		
SERVICE CHARGE	\$6,443.35		
TOTAL	<u>\$944,071.39</u>		

INCREASE (DECREASE)	\$184,263.16	612	9,086,200
CHANGE FROM 2022	19.52%	1.76%	4.51%

PURCHASE FROM BEAVER WATER DISTRICT

APRIL, 2023	\$	378,779.48	259,438,000
APRIL, 2022	\$	362,699.94	257,234,000

CITY OF ROGERS METERED CONSUMPTION

APRIL, 2023	1,862,400
APRIL, 2022	2,238,000

SEWER CASH RECEIPTS
APRIL 2023

CASH RECEIPTS	\$1,171,573.44
FEES	\$289,795.98
MISCELLANEOUS	\$26,319.07
ACCOUNTS RECEIVABLE OTHER	\$8,947.65
DEPRECIATION	\$62,359.84
	<u>\$1,558,995.98</u>

O&M	\$1,496,636.14
DEPRECIATION	\$62,359.84
	<u>\$1,558,995.98</u>

REVENUE BILLED APRIL, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$826,969.02	23,475	89,712,400
COMMERCIAL	\$277,799.15	2,083	46,794,000
INDUSTRIAL	\$179,175.15	34	34,262,700
PENALTY/SURCHARGES	\$15,072.72		
OTHER CHARGES		25,592	170,769,100
TOTAL	<u>\$1,299,016.04</u>		

REVENUE BILLED APRIL, 2022

RESIDENTIAL	\$746,227.21	23,038	86,940,700
COMMERCIAL	\$246,800.91	1,998	45,461,700
INDUSTRIAL	\$166,393.25	32	34,690,900
PENALTY/SURCHARGES	\$11,472.40		
OTHER CHARGES	\$6,948.84	25,068	167,093,300
TOTAL	<u>\$1,177,842.61</u>		

INCREASE (DECREASE)	\$121,173.43	524	3,675,800
CHANGE FROM 2022	10.29%	2.09%	2.20%



Rogers Water Utilities, AR

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 04/30/2023

	2021-2022 April Activity	2022-2023 April Activity	April 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	524,830.34	612,423.04	87,592.70	16.69%	6,733,406.18	8,161,217.07	1,427,810.89	21.20%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	524,830.34	612,423.04	87,592.70	16.69%	6,733,406.18	8,161,217.07	1,427,810.89	21.20%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
1-4450.00 COMMERCIAL WATER	270,384.87	315,086.33	44,701.46	16.53%	3,247,826.47	3,985,695.43	737,868.96	22.72%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	270,384.87	315,086.33	44,701.46	16.53%	3,247,826.47	3,985,695.43	737,868.96	22.72%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
1-4460.00 INDUSTRIAL WATER	108,923.88	120,705.18	11,781.30	10.82%	1,220,955.73	1,367,585.53	146,629.80	12.01%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	108,923.88	120,705.18	11,781.30	10.82%	1,220,955.73	1,367,585.53	146,629.80	12.01%
RevCategory: 4470 - MISCELLANEOUS SALES								
1-4470.00 HYDRANTS	1,195.00	1,215.00	20.00	1.67%	11,920.00	11,604.31	-315.69	-2.65%
1-4470.01 FIRE LINES	10,360.00	10,840.00	480.00	4.63%	102,500.00	106,870.67	4,370.67	4.26%
1-4470.02 LABOR SALES	5,484.92	560.00	-4,924.92	-89.79%	62,581.87	16,987.57	-45,594.30	-72.86%
1-4470.03 AR DEPT OF HEALTH FEE	11,723.60	11,877.44	153.84	1.31%	116,558.80	118,219.12	1,660.32	1.42%
1-4470.04 LARGE TAP FEES	1,675.00	0.00	-1,675.00	-100.00%	15,975.00	14,675.00	-1,300.00	-8.14%
1-4470.05 MACHINE TIME SALES	3,841.59	636.60	-3,204.99	-83.43%	22,691.89	17,815.51	-4,876.38	-21.49%
1-4470.06 HYDRANT METER RENTALS	5,362.00	4,851.00	-511.00	-9.53%	50,050.00	52,878.00	2,828.00	5.65%
1-4470.07 MISC. WATER SALES	6,523.90	2,801.58	-3,722.32	-57.06%	43,524.34	57,675.24	14,150.90	32.51%
RevCategory 4470 - MISCELLANEOUS SALES Total:	46,166.01	32,781.62	-13,384.39	-28.99%	425,801.90	396,725.42	-29,076.48	-6.83%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
1-4471.00 SERVICE CHG. INCOME	39,247.00	18,320.00	-20,927.00	-53.32%	403,467.16	175,674.29	-227,792.87	-56.46%
1-4471.05 PENALTY	7,698.17	39,103.07	31,404.90	407.95%	90,268.54	135,267.16	44,998.62	49.85%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	46,945.17	57,423.07	10,477.90	22.32%	493,735.70	310,941.45	-182,794.25	-37.02%
RevCategory: 4472 - INTEREST INCOME								
1-4472.00 INTEREST INCOME-INVESTMNTS	2,322.19	29,650.32	27,328.13	1,176.83%	28,355.76	207,629.04	179,273.28	632.23%
1-4472.01 INTEREST INCOME-BANK ACCTS	906.48	6,972.19	6,065.71	669.15%	9,220.85	52,754.75	43,533.90	472.12%
1-4472.98 INTEREST INCOME-BOND FUNDS	17.11	2,029.88	2,012.77	11,763.71%	113.76	11,307.03	11,193.27	9,839.37%
RevCategory 4472 - INTEREST INCOME Total:	3,245.78	38,652.39	35,406.61	1,090.85%	37,690.37	271,690.82	234,000.45	620.85%
RevCategory: 4474 - SALE OF ASSETS								
1-4474.00 SALE OF ASSETS	2,335.63	0.00	-2,335.63	-100.00%	14,221.88	11,732.00	-2,489.88	-17.51%
RevCategory 4474 - SALE OF ASSETS Total:	2,335.63	0.00	-2,335.63	-100.00%	14,221.88	11,732.00	-2,489.88	-17.51%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2021-2022 April Activity	2022-2023 April Activity	April 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%	34,173.34	11,954.00	-22,219.34	-65.02%
	RevCategory 4475 - RENT INCOME Total:	3,417.33	1,195.00	-2,222.33	-65.03%	34,173.34	11,954.00	-22,219.34	-65.02%
RevCategory: 4476 - NEW CUSTOMER FEES									
1-4476.00	NEW CUSTOMER FEES	6,250.00	5,075.00	-1,175.00	-18.80%	59,490.00	51,025.00	-8,465.00	-14.23%
1-4476.10	ACCESS FEES	2,700.00	44,100.00	41,400.00	1,533.33%	270,900.00	225,600.00	-45,300.00	-16.72%
1-4476.20	IMPACT FEES	41,200.00	94,100.00	52,900.00	128.40%	532,400.00	413,700.00	-118,700.00	-22.30%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	50,150.00	143,275.00	93,125.00	185.69%	862,790.00	690,325.00	-172,465.00	-19.99%
RevCategory: 4482 - INLAND BILLING REVENUE									
1-4482.00	INLAND BILLING REVENUE	5,421.75	5,501.75	80.00	1.48%	54,041.75	52,713.75	-1,328.00	-2.46%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	5,421.75	5,501.75	80.00	1.48%	54,041.75	52,713.75	-1,328.00	-2.46%
RevCategory: 4485 - MISCELLANEOUS INCOME									
1-4485.00	MISCELLANEOUS INCOME	862.65	152.00	-710.65	-82.38%	15,005.73	10,651.92	-4,353.81	-29.01%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	862.65	152.00	-710.65	-82.38%	15,005.73	10,651.92	-4,353.81	-29.01%
	Revenue Total:	1,062,683.41	1,327,195.38	264,511.97	24.89%	13,139,649.05	15,271,232.39	2,131,583.34	16.22%
Expense									
SubCategory: 500 - WATER PURCHASES									
1-555-5500	WATER PURCHASES	362,699.94	378,779.48	-16,079.54	-4.43%	4,322,222.13	4,539,127.96	-216,905.83	-5.02%
	SubCategory 500 - WATER PURCHASES Total:	362,699.94	378,779.48	-16,079.54	-4.43%	4,322,222.13	4,539,127.96	-216,905.83	-5.02%
SubCategory: 510 - SALARIES									
1-560-5100	SALARIES ENGINEERING	33,726.52	33,612.83	113.69	0.34%	279,990.80	320,681.65	-40,690.85	-14.53%
1-560-5101	CONTRACT SALARY	933.57	0.00	933.57	100.00%	5,675.84	0.00	5,675.84	100.00%
1-560-5102	CAPITALIZED COSTS	-17,837.36	-19,270.00	1,432.64	8.03%	-151,300.00	-191,703.75	40,403.75	26.70%
1-565-5100	FIELD SALARIES	83,888.56	71,446.68	12,441.88	14.83%	577,317.87	714,414.57	-137,096.70	-23.75%
1-565-5102	CAPITALIZED COSTS	-455.00	-1,456.87	1,001.87	220.19%	-7,275.00	-3,784.37	-3,490.63	-47.98%
1-570-5100	OFFICE SALARIES	70,614.88	50,713.67	19,901.21	28.18%	514,415.27	535,834.18	-21,418.91	-4.16%
1-580-5100	SALARIES	13,190.13	0.00	13,190.13	100.00%	91,073.90	0.00	91,073.90	100.00%
	SubCategory 510 - SALARIES Total:	184,061.30	135,046.31	49,014.99	26.63%	1,309,898.68	1,375,442.28	-65,543.60	-5.00%
SubCategory: 520 - EMPLOYEE BENEFITS									
1-560-5104	PERS-ENGINEERING	5,018.05	5,149.46	-131.41	-2.62%	38,590.59	47,755.85	-9,165.26	-23.75%
1-560-5105	HEALTH INSURANCE	4,264.46	5,695.92	-1,431.46	-33.57%	45,006.33	50,099.94	-5,093.61	-11.32%
1-560-5106	LIFE INSURANCE	93.40	136.36	-42.96	-46.00%	1,046.68	1,101.85	-55.17	-5.27%
1-560-5107	DISABILITY INSURANCE	27.79	42.20	-14.41	-51.85%	314.44	329.19	-14.75	-4.69%
1-565-5104	PERS-FIELD	12,298.05	10,762.39	1,535.66	12.49%	84,273.38	110,230.71	-25,957.33	-30.80%
1-565-5105	HEALTH INSURANCE	12,700.99	10,602.82	2,098.17	16.52%	117,768.07	110,875.05	6,893.02	5.85%
1-565-5106	LIFE INSURANCE	298.87	331.17	-32.30	-10.81%	2,656.42	3,173.78	-517.36	-19.48%
1-565-5107	DISABILITY INSURANCE	88.95	102.48	-13.53	-15.21%	814.27	1,001.77	-187.50	-23.03%
1-565-5110	UNIFORMS	658.48	970.24	-311.76	-47.35%	8,392.01	9,514.89	-1,122.88	-13.38%
1-570-5104	PERS-OFFICE	10,453.09	7,745.17	2,707.92	25.91%	74,482.66	82,183.37	-7,700.71	-10.34%
1-570-5105	HEALTH INSURANCE	6,847.34	6,534.30	313.04	4.57%	65,446.28	65,958.87	-512.59	-0.78%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2021-2022	2022-2023	April Variance		2021-2022	2022-2023	YTD Variance	
		April Activity	April Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-570-5106	LIFE INSURANCE	149.44	155.84	-6.40	-4.28%	1,607.61	1,521.08	86.53	5.38%
1-570-5107	DISABILITY INSURANCE	44.47	48.23	-3.76	-8.46%	465.74	474.12	-8.38	-1.80%
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	1,897.21	0.00	1,897.21	100.00%	13,161.16	0.00	13,161.16	100.00%
1-580-5105	HEALTH INSURANCE	1,705.79	0.00	1,705.79	100.00%	17,824.19	0.00	17,824.19	100.00%
1-580-5106	LIFE INSURANCE	37.36	0.00	37.36	100.00%	373.97	0.00	373.97	100.00%
1-580-5107	DISABILITY INSURANCE	11.12	0.00	11.12	100.00%	112.28	0.00	112.28	100.00%
1-580-5110	UNIFORMS	100.89	0.00	100.89	100.00%	1,539.29	0.00	1,539.29	100.00%
1-990-9900	APERS PENSION ADJ.	0.00	0.00	0.00	0.00%	0.00	271,895.03	-271,895.03	0.00%
SubCategory 520 - EMPLOYEE BENEFITS Total:		56,695.75	48,276.58	8,419.17	14.85%	473,875.37	757,654.38	-283,779.01	-59.88%
SubCategory: 522 - PAYROLL TAXES									
1-560-5111	FICA	2,414.82	2,443.62	-28.80	-1.19%	20,307.27	23,679.75	-3,372.48	-16.61%
1-565-5111	FICA	5,824.82	5,193.40	631.42	10.84%	40,189.58	53,349.37	-13,159.79	-32.74%
1-570-5111	FICA	4,963.44	3,681.13	1,282.31	25.84%	35,688.43	39,565.31	-3,876.88	-10.86%
1-580-5111	FICA	934.36	0.00	934.36	100.00%	6,531.24	0.00	6,531.24	100.00%
SubCategory 522 - PAYROLL TAXES Total:		14,137.44	11,318.15	2,819.29	19.94%	102,716.52	116,594.43	-13,877.91	-13.51%
SubCategory: 525 - TRAVEL & TRAINING									
1-555-5252	TRAINING EXPENSE	-54.64	0.00	-54.64	-100.00%	1,079.41	1,346.85	-267.44	-24.78%
1-560-5251	TRAVEL EXPENSE	336.99	635.02	-298.03	-88.44%	445.09	2,610.34	-2,165.25	-486.47%
1-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	330.00	375.00	-45.00	-13.64%
1-565-5251	TRAVEL AND TRAINING	696.98	591.72	105.26	15.10%	5,807.67	6,798.87	-991.20	-17.07%
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:		979.33	1,226.74	-247.41	-25.26%	8,758.11	14,738.09	-5,979.98	-68.28%
SubCategory: 530 - UTILITIES									
1-555-5350	UTILITIES	1,776.67	1,916.57	-139.90	-7.87%	23,483.32	28,282.17	-4,798.85	-20.44%
1-565-5350	UTILITIES	6,362.03	7,886.62	-1,524.59	-23.96%	48,136.22	83,487.94	-35,351.72	-73.44%
SubCategory 530 - UTILITIES Total:		8,138.70	9,803.19	-1,664.49	-20.45%	71,619.54	111,770.11	-40,150.57	-56.06%
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
1-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	109.50	10.95	98.55	90.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	39.00	60.00	-21.00	-53.85%	133.50	1,361.61	-1,228.11	-919.93%
1-555-5302	JANITORIAL EXPENSE	4,734.64	1,654.15	3,080.49	65.06%	17,624.92	17,017.93	606.99	3.44%
1-555-5305	MISCELLANEOUS	2,030.53	12,761.59	-10,731.06	-528.49%	41,502.88	141,674.96	-100,172.08	-241.36%
1-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	150.00	324.08	-174.08	-116.05%
1-560-5306	SUPPLIES	456.03	0.00	456.03	100.00%	2,286.20	3,156.30	-870.10	-38.06%
1-560-5307	OUTSIDE SERVICES	259.57	385.07	-125.50	-48.35%	5,081.35	8,731.56	-3,650.21	-71.84%
1-560-5308	ASSOCIATION DUES & EXPENSE	30.00	0.00	30.00	100.00%	1,278.00	562.50	715.50	55.99%
1-565-5304	SAFETY EQUIPMENT	16.37	0.00	16.37	100.00%	4,508.37	2,844.07	1,664.30	36.92%
1-565-5305	MISCELLANEOUS	0.00	231.58	-231.58	0.00%	546.48	364.45	182.03	33.31%
1-565-5306	OFFICE SUPPLIES	1,094.34	159.48	934.86	85.43%	4,762.87	2,586.67	2,176.20	45.69%
1-565-5307	OUTSIDE SERVICES	285.65	1,072.95	-787.30	-275.62%	5,732.20	8,571.82	-2,839.62	-49.54%

Prior-Year Comparative Income Statement

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		2021-2022	2022-2023	April Variance		2021-2022	2022-2023	YTD Variance	
		April Activity	April Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-565-5308	DUES, SUBSCR, LICENSE	170.00	0.00	170.00	100.00%	902.15	751.00	151.15	16.75%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	7,908.14	8,105.98	-197.84	-2.50%
1-570-5305	MISCELLANEOUS	115.65	284.97	-169.32	-146.41%	540.88	3,363.50	-2,822.62	-521.86%
1-570-5306	OFFICE SUPPLIES	1,044.41	1,443.46	-399.05	-38.21%	11,310.52	9,288.25	2,022.27	17.88%
1-570-5307	OUTSIDE SERVICES	409.83	158.40	251.43	61.35%	1,983.09	2,624.11	-641.02	-32.32%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	468.15	527.69	-59.54	-12.72%
1-570-5309	POSTAGE/MAILING	7,501.33	7,474.44	26.89	0.36%	113,036.52	105,146.66	7,889.86	6.98%
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	67.53	215.33	-147.80	-218.87%	3,897.06	5,390.24	-1,493.18	-38.32%
1-570-5312	ARKANSAS ONE CALL	805.72	814.75	-9.03	-1.12%	7,536.63	6,608.03	928.60	12.32%
1-570-5313	CASH LONG/SHORT	10.00	-8.10	18.10	181.00%	-252.81	323.01	-575.82	-227.77%
1-570-5320	COMPUTER EXPENSE	438.28	206.11	232.17	52.97%	4,608.74	2,960.94	1,647.80	35.75%
SubCategory 535 - OPERATING SUPPLIES & OTHER Total:		19,519.83	26,914.18	-7,394.35	-37.88%	235,655.34	332,415.55	-96,760.21	-41.06%
SubCategory: 540 - TAXES AND FEES									
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,545.60	11,730.40	-184.80	-1.60%	115,456.00	117,304.00	-1,848.00	-1.60%
SubCategory 540 - TAXES AND FEES Total:		11,545.60	11,730.40	-184.80	-1.60%	115,456.00	117,304.00	-1,848.00	-1.60%
SubCategory: 550 - REPAIR & MAINTENANCE									
1-560-5551	VEHICLE EXPENSE	705.59	526.84	178.75	25.33%	4,417.91	5,318.99	-901.08	-20.40%
1-565-5551	VEHICLE MAINT.	3,305.08	571.79	2,733.29	82.70%	36,073.35	50,962.02	-14,888.67	-41.27%
1-565-5552	FIELD REPAIR AND MAINT.	9,962.48	24,555.81	-14,593.33	-146.48%	257,888.38	297,006.21	-39,117.83	-15.17%
1-565-5555	SCADA HAND TOOLS	59.25	0.00	59.25	100.00%	392.36	250.54	141.82	36.15%
1-565-5557	EQUIPMENT MAINT.	106.64	2,558.42	-2,451.78	-2,299.12%	6,781.03	12,575.21	-5,794.18	-85.45%
1-565-5558	SUPPLIES, HAND TOOLS	3,953.45	2,886.32	1,067.13	26.99%	29,740.92	36,748.07	-7,007.15	-23.56%
1-565-5559	GAS AND OIL	4,374.54	4,599.84	-225.30	-5.15%	35,293.19	44,534.40	-9,241.21	-26.18%
1-565-5560	GENERATOR MAINTENANCE	20.72	0.00	20.72	100.00%	2,520.77	6,375.57	-3,854.80	-152.92%
1-565-5561	BUILDING MAINT.	395.47	347.77	47.70	12.06%	7,866.46	13,848.08	-5,981.62	-76.04%
1-565-5563	WATER TOWER MAINT	3,108.14	93.06	3,015.08	97.01%	14,510.64	7,941.23	6,569.41	45.27%
1-580-5570	MAINTENANCE AND FUEL	491.98	0.00	491.98	100.00%	7,943.66	0.00	7,943.66	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:		26,483.34	36,139.85	-9,656.51	-36.46%	403,568.33	475,560.32	-71,991.99	-17.84%
SubCategory: 560 - INSURANCE									
1-555-5600	INSURANCE	1,441.27	1,636.56	-195.29	-13.55%	13,614.17	16,623.62	-3,009.45	-22.11%
1-560-5601	WORKMANS COMPENSATION	533.86	602.81	-68.95	-12.92%	5,764.78	5,614.40	150.38	2.61%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENT	19.95	27.89	-7.94	-39.80%	209.60	278.14	-68.54	-32.70%
1-560-5603	INSURANCE-VEHICLES	44.77	53.10	-8.33	-18.61%	363.38	464.36	-100.98	-27.79%
1-565-5601	WORKMANS COMPENSATION	2,220.45	1,819.71	400.74	18.05%	20,427.00	21,375.01	-948.01	-4.64%
1-565-5602	INS.-VEHICLES & BLDGS.	1,285.24	1,804.79	-519.55	-40.42%	12,967.26	17,560.09	-4,592.83	-35.42%
1-570-5601	WORKMANS COMPENSATION	57.49	44.21	13.28	23.10%	573.70	521.66	52.04	9.07%
1-580-5601	WORKMANS COMPENSATION	128.90	0.00	128.90	100.00%	1,255.16	0.00	1,255.16	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:		5,731.93	5,989.07	-257.14	-4.49%	55,300.41	62,437.28	-7,136.87	-12.91%

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		2021-2022 April Activity	2022-2023 April Activity	April 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	1,008.33	1,135.61	-127.28	-12.62%	10,790.41	11,228.78	-438.37	-4.06%
1-555-5651	ATTORNEY RETAINER FEES	1,520.00	1,190.00	330.00	21.71%	24,473.48	23,460.00	1,013.48	4.14%
SubCategory 565 - PROFESSIONAL FEES Total:		2,528.33	2,325.61	202.72	8.02%	35,263.89	34,688.78	575.11	1.63%
SubCategory: 570 - BONDS									
1-555-5700	TRUSTEE FEES	2,800.00	2,800.00	0.00	0.00%	6,800.00	6,800.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	34,445.32	33,178.64	1,266.68	3.68%	349,319.84	336,853.08	12,466.76	3.57%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-23,098.30	-23,098.30	0.00	0.00%
1-555-5703	2012 BOND INTEREST	16,748.44	15,731.25	1,017.19	6.07%	171,276.07	161,381.25	9,894.82	5.78%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	40,357.20	40,357.20	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,993.10	-1,993.10	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	6,052.60	6,052.60	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	694.00	694.00	0.00	0.00%
SubCategory 570 - BONDS Total:		56,195.00	53,911.13	2,283.87	4.06%	549,408.31	527,046.73	22,361.58	4.07%
SubCategory: 580 - DEPRECIATION									
1-555-5800	DEPRECIATION	220,500.00	242,480.01	-21,980.01	-9.97%	2,405,000.00	2,424,215.35	-19,215.35	-0.80%
1-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	21,600.00	21,666.60	-66.60	-0.31%
1-565-5800	DEPRECIATION	8,330.00	9,166.66	-836.66	-10.04%	83,300.00	91,666.60	-8,366.60	-10.04%
1-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	8,300.00	0.00	8,300.00	100.00%
SubCategory 580 - DEPRECIATION Total:		231,820.00	253,813.33	-21,993.33	-9.49%	2,518,200.00	2,537,548.55	-19,348.55	-0.77%
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
1-555-5801	AMORIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	25,000.00	25,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	11,050.00	11,050.00	0.00	0.00%
SubCategory 581 - AMORTIZATION OF SOFTWARE Total:		3,605.00	3,605.00	0.00	0.00%	36,050.00	36,050.00	0.00	0.00%
SubCategory: 585 - BAD DEBTS									
1-555-5850	BAD DEBTS	6,580.24	2,676.13	3,904.11	59.33%	33,430.45	26,047.32	7,383.13	22.09%
SubCategory 585 - BAD DEBTS Total:		6,580.24	2,676.13	3,904.11	59.33%	33,430.45	26,047.32	7,383.13	22.09%
SubCategory: 590 - COMPUTER MAINTENANCE									
1-555-5580	EQUIP. MAINT. FEES	23.55	762.60	-739.05	-3,138.22%	2,585.50	3,705.46	-1,119.96	-43.32%
1-555-5581	SOFTWARE MAINTENANCE FEES	9,953.19	11,864.09	-1,910.90	-19.20%	94,019.10	119,960.08	-25,940.98	-27.59%
1-560-5581	SOFTWARE MAINTENANCE	723.63	891.45	-167.82	-23.19%	7,273.53	8,356.49	-1,082.96	-14.89%
SubCategory 590 - COMPUTER MAINTENANCE Total:		10,700.37	13,518.14	-2,817.77	-26.33%	103,878.13	132,022.03	-28,143.90	-27.09%
SubCategory: 595 - TRANSFER OF COSTS									
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-33,500.00	-26,000.00	-7,500.00	-22.39%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-3,750.00	-13,750.00	10,000.00	266.67%
1-580-5950	TRANSFER MR COSTS/SEWER	-925.00	0.00	-925.00	-100.00%	-16,250.00	0.00	-16,250.00	-100.00%
SubCategory 595 - TRANSFER OF COSTS Total:		-4,500.00	-3,575.00	-925.00	-20.56%	-53,500.00	-39,750.00	-13,750.00	-25.70%
Expense Total:		996,922.10	991,498.29	5,423.81	0.54%	10,321,801.21	11,156,697.81	-834,896.60	-8.09%
Fund 1 Surplus (Deficit):		65,761.31	335,697.09	269,935.78	410.48%	2,817,847.84	4,114,534.58	1,296,686.74	46.02%

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	2021-2022 April Activity	2022-2023 April Activity	April 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	746,227.21	820,176.42	73,949.21	9.91%	7,709,000.99	8,619,323.80	910,322.81	11.81%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	746,227.21	820,176.42	73,949.21	9.91%	7,709,000.99	8,619,323.80	910,322.81	11.81%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
2-4450.00 COMMERCIAL SEWER	246,800.91	255,763.80	8,962.89	3.63%	2,455,641.72	2,890,579.97	434,938.25	17.71%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	246,800.91	255,763.80	8,962.89	3.63%	2,455,641.72	2,890,579.97	434,938.25	17.71%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
2-4460.00 INDUSTRIAL SEWER	166,393.25	179,173.81	12,780.56	7.68%	1,878,340.62	2,027,135.68	148,795.06	7.92%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	166,393.25	179,173.81	12,780.56	7.68%	1,878,340.62	2,027,135.68	148,795.06	7.92%
RevCategory: 4470 - MISCELLANEOUS SALES								
2-4470.02 LABOR SALES	1,454.70	790.36	-664.34	-45.67%	6,590.50	7,453.80	863.30	13.10%
2-4470.03 MACHINE TIME SALES	497.50	321.70	-175.80	-35.34%	4,835.00	9,519.75	4,684.75	96.89%
RevCategory 4470 - MISCELLANEOUS SALES Total:	1,952.20	1,112.06	-840.14	-43.04%	11,425.50	16,973.55	5,548.05	48.56%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
2-4471.05 PENALTY	11,472.40	14,839.93	3,367.53	29.35%	123,541.25	80,189.83	-43,351.42	-35.09%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	11,472.40	14,839.93	3,367.53	29.35%	123,541.25	80,189.83	-43,351.42	-35.09%
RevCategory: 4472 - INTEREST INCOME								
2-4472.00 INTEREST INCOME-INVESTMNTS	3,344.68	35,470.77	32,126.09	960.51%	31,821.85	268,160.45	236,338.60	742.69%
2-4472.01 INTEREST INCOME-BANK ACCTS	1,016.11	2,919.75	1,903.64	187.35%	9,293.65	45,320.61	36,026.96	387.65%
2-4472.98 INTEREST INCOME-BOND FUNDS	16.88	1,962.50	1,945.62	11,526.18%	126.02	10,671.01	10,544.99	8,367.71%
RevCategory 4472 - INTEREST INCOME Total:	4,377.67	40,353.02	35,975.35	821.79%	41,241.52	324,152.07	282,910.55	685.98%
RevCategory: 4474 - SALE OF ASSETS								
2-4474.00 SALE OF ASSETS	0.00	0.00	0.00	0.00%	10,545.00	8,395.50	-2,149.50	-20.38%
RevCategory 4474 - SALE OF ASSETS Total:	0.00	0.00	0.00	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%	6,000.00	6,000.00	0.00	0.00%
RevCategory 4475 - RENT INCOME Total:	600.00	600.00	0.00	0.00%	6,000.00	6,000.00	0.00	0.00%
RevCategory: 4476 - NEW CUSTOMER FEES								
2-4476.00 NEW CUSTOMER FEES	6,960.00	5,610.00	-1,350.00	-19.40%	65,031.00	56,700.00	-8,331.00	-12.81%
2-4476.10 ACCESS FEES	2,100.00	43,500.00	41,400.00	1,971.43%	260,400.00	219,930.00	-40,470.00	-15.54%
2-4476.20 IMPACT FEES	94,600.00	235,800.00	141,200.00	149.26%	1,251,800.00	865,200.00	-386,600.00	-30.88%
RevCategory 4476 - NEW CUSTOMER FEES Total:	103,660.00	284,910.00	181,250.00	174.85%	1,577,231.00	1,141,830.00	-435,401.00	-27.61%
RevCategory: 4482 - INLAND BILLING REVENUE								
2-4482.00 INLAND BILLING REVENUE	5,421.75	5,501.75	80.00	1.48%	54,041.75	52,713.75	-1,328.00	-2.46%
RevCategory 4482 - INLAND BILLING REVENUE Total:	5,421.75	5,501.75	80.00	1.48%	54,041.75	52,713.75	-1,328.00	-2.46%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2021-2022 April Activity	2022-2023 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4485 - MISCELLANEOUS INCOME									
2-4485-00	MISCELLANEOUS INCOME	8,911.34	8,225.57	-685.77	-7.70%	94,743.82	112,452.02	17,708.20	18.69%
RevCategory 4485 - MISCELLANEOUS INCOME Total:		8,911.34	8,225.57	-685.77	-7.70%	94,743.82	112,452.02	17,708.20	18.69%
Revenue Total:		1,295,816.73	1,610,656.36	314,839.63	24.30%	13,961,753.17	15,279,746.17	1,317,993.00	9.44%
Expense									
SubCategory: 510 - SALARIES									
2-560-5100	SALARIES ENGINEERING	34,863.84	24,952.01	9,911.83	28.43%	260,209.97	262,696.13	-2,486.16	-0.96%
2-560-5101	CONTRACT SALARY	933.57	0.00	933.57	100.00%	5,675.83	0.00	5,675.83	100.00%
2-560-5102	CAPITALIZED COSTS	-16,786.11	-13,536.25	-3,249.86	-19.36%	-141,365.00	-137,446.25	-3,918.75	-2.77%
2-565-5100	FIELD SALARIES	75,050.96	71,463.54	3,587.42	4.78%	541,933.04	733,295.73	-191,362.69	-35.31%
2-565-5102	CAPITALIZED COSTS	0.00	-1,456.88	1,456.88	0.00%	-2,400.00	-5,271.88	2,871.88	119.66%
2-570-5100	OFFICE SALARIES	73,384.51	48,721.26	24,663.25	33.61%	515,356.73	505,072.34	10,284.39	2.00%
2-580-5100	SALARIES	3,588.19	0.00	3,588.19	100.00%	56,924.16	0.00	56,924.16	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	97,598.48	87,956.98	9,641.50	9.88%	730,808.54	805,111.16	-74,302.62	-10.17%
2-591-5102	CAPITALIZED COSTS	-1,348.75	0.00	-1,348.75	-100.00%	-9,052.50	-3,412.50	-5,640.00	-62.30%
SubCategory 510 - SALARIES Total:		267,284.69	218,100.66	49,184.03	18.40%	1,957,070.77	2,160,044.73	-202,973.96	-10.37%
SubCategory: 520 - EMPLOYEE BENEFITS									
2-560-5104	PERS-ENGINEERING	5,168.88	3,822.66	1,346.22	26.04%	37,104.32	40,545.62	-3,441.30	-9.27%
2-560-5105	HEALTH INSURANCE	1,705.78	2,441.11	-735.33	-43.11%	22,068.12	24,643.12	-2,575.00	-11.67%
2-560-5106	LIFE INSURANCE	60.28	56.97	3.31	5.49%	610.07	576.27	33.80	5.54%
2-560-5107	DISABILITY INSURANCE	17.87	16.86	1.01	5.65%	178.46	169.64	8.82	4.94%
2-565-5104	PERS-FIELD	11,319.65	10,863.46	456.19	4.03%	80,195.60	112,922.44	-32,726.84	-40.81%
2-565-5105	HEALTH INSURANCE	10,234.71	13,043.92	-2,809.21	-27.45%	107,973.77	131,237.92	-23,264.15	-21.55%
2-565-5106	LIFE INSURANCE	289.22	379.79	-90.57	-31.32%	2,900.50	3,598.61	-698.11	-24.07%
2-565-5107	DISABILITY INSURANCE	85.40	112.41	-27.01	-31.63%	848.36	1,059.86	-211.50	-24.93%
2-565-5110	UNIFORMS	1,327.76	971.24	356.52	26.85%	8,926.32	13,981.62	-5,055.30	-56.63%
2-570-5104	PERS-OFFICE	10,857.60	7,459.09	3,398.51	31.30%	74,865.04	78,012.16	-3,147.12	-4.20%
2-570-5105	HEALTH INSURANCE	7,700.24	8,137.03	-436.79	-5.67%	73,596.84	72,713.42	883.42	1.20%
2-570-5106	LIFE INSURANCE	200.92	170.91	30.01	14.94%	1,848.17	1,617.26	230.91	12.49%
2-570-5107	DISABILITY INSURANCE	59.57	50.59	8.98	15.07%	551.63	482.59	69.04	12.52%
2-580-5104	PERS-METER READING	751.23	0.00	751.23	100.00%	8,526.91	0.00	8,526.91	100.00%
2-580-5105	HEALTH INSURANCE	1,705.78	0.00	1,705.78	100.00%	13,960.64	0.00	13,960.64	100.00%
2-580-5106	LIFE INSURANCE	40.18	0.00	40.18	100.00%	372.63	0.00	372.63	100.00%
2-580-5107	DISABILITY INSURANCE	11.91	0.00	11.91	100.00%	108.81	0.00	108.81	100.00%
2-580-5110	UNIFORMS	100.89	0.00	100.89	100.00%	1,514.13	0.00	1,514.13	100.00%
2-591-5104	PERS-RPCF	14,732.36	11,587.35	3,145.01	21.35%	107,848.50	122,597.00	-14,748.50	-13.68%
2-591-5105	HEALTH INSURANCE	11,940.50	13,832.94	-1,892.44	-15.85%	123,936.43	126,761.03	-2,824.60	-2.28%
2-591-5106	LIFE & DISABILITY INSURANCE	390.74	418.36	-27.62	-7.07%	3,882.57	3,951.68	-69.11	-1.78%
2-591-5110	UNIFORMS	509.04	751.20	-242.16	-47.57%	5,089.00	6,064.12	-975.12	-19.16%

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For the Period Ending 04/30/2023

		2021-2022 April Activity	2022-2023 April Activity	April 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	0.00	0.00	0.00%	0.00	434,460.97	-434,460.97	0.00%
	SubCategory 520 - EMPLOYEE BENEFITS Total:	79,210.51	74,115.89	5,094.62	6.43%	676,906.82	1,175,395.33	-498,488.51	-73.64%
	SubCategory: 522 - PAYROLL TAXES								
2-560-5111	FICA	2,456.46	1,823.76	632.70	25.76%	17,795.83	19,470.66	-1,674.83	-9.41%
2-565-5111	FICA	5,344.95	5,126.63	218.32	4.08%	37,835.08	53,667.08	-15,832.00	-41.84%
2-570-5111	FICA	5,183.36	3,554.34	1,629.02	31.43%	35,997.26	37,579.10	-1,581.84	-4.39%
2-580-5111	FICA	448.08	0.00	448.08	100.00%	4,196.25	0.00	4,196.25	100.00%
2-591-5111	FICA	6,907.34	6,411.09	496.25	7.18%	50,709.53	58,583.74	-7,874.21	-15.53%
	SubCategory 522 - PAYROLL TAXES Total:	20,340.19	16,915.82	3,424.37	16.84%	146,533.95	169,300.58	-22,766.63	-15.54%
	SubCategory: 525 - TRAVEL & TRAINING								
2-555-5252	TRAINING EXPENSE	-54.64	0.00	-54.64	-100.00%	1,079.41	1,346.83	-267.42	-24.77%
2-560-5251	TRAVEL EXPENSE	336.98	417.84	-80.86	-24.00%	445.08	4,860.36	-4,415.28	-992.02%
2-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	380.00	1,971.17	-1,591.17	-418.73%
2-565-5251	TRAVEL AND TRAINING	1,048.60	1,445.87	-397.27	-37.89%	5,985.03	11,509.94	-5,524.91	-92.31%
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	469.55	0.00	469.55	100.00%	1,969.84	4,482.05	-2,512.21	-127.53%
2-592-5251	TRAVEL & TRAINING	565.00	4,202.35	-3,637.35	-643.78%	645.00	5,444.57	-4,799.57	-744.12%
2-593-5251	TRAVEL & TRAINING	0.00	614.95	-614.95	0.00%	372.80	2,860.57	-2,487.77	-667.32%
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:	2,365.49	6,681.01	-4,315.52	-182.44%	13,976.26	39,206.53	-25,230.27	-180.52%
	SubCategory: 530 - UTILITIES								
2-555-5350	UTILITIES	1,766.41	1,904.20	-137.79	-7.80%	23,349.94	28,125.68	-4,775.74	-20.45%
2-565-5350	UTILITIES	5,775.30	5,968.37	-193.07	-3.34%	59,296.01	64,898.34	-5,602.33	-9.45%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	567.85	566.09	1.76	0.31%	5,765.43	6,002.93	-237.50	-4.12%
2-591-5350	TELEPHONE EXPENSE	2,394.28	1,252.70	1,141.58	47.68%	12,663.75	12,069.21	594.54	4.69%
2-593-5350	UTILITIES	52,921.49	69,185.32	-16,263.83	-30.73%	460,853.53	608,259.23	-147,405.70	-31.99%
	SubCategory 530 - UTILITIES Total:	63,425.33	78,876.68	-15,451.35	-24.36%	561,928.66	719,355.39	-157,426.73	-28.02%
	SubCategory: 535 - OPERATING SUPPLIES & OTHER								
2-555-5300	SECURITY ALARM FEES	10.95	0.00	10.95	100.00%	109.50	10.95	98.55	90.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	39.00	60.00	-21.00	-53.85%	133.50	1,361.60	-1,228.10	-919.93%
2-555-5302	JANITORIAL EXPENSE	4,734.63	1,654.15	3,080.48	65.06%	17,626.84	17,016.91	609.93	3.46%
2-555-5305	MISCELLANEOUS	2,670.76	12,813.81	-10,143.05	-379.78%	40,570.45	132,011.20	-91,440.75	-225.39%
2-555-5331	IWG/USGS	-5,125.00	0.00	-5,125.00	-100.00%	10,157.00	0.00	10,157.00	100.00%
2-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	362.60	324.09	38.51	10.62%
2-560-5306	SUPPLIES	374.31	0.00	374.31	100.00%	1,822.28	1,566.64	255.64	14.03%
2-560-5307	OUTSIDE SERVICES	396.42	138.72	257.70	65.01%	3,041.11	1,870.35	1,170.76	38.50%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	208.00	314.50	-106.50	-51.20%
2-565-5304	SAFETY EQUIPMENT	16.36	52.53	-36.17	-221.09%	5,016.41	2,846.46	2,169.95	43.26%
2-565-5305	MISCELLANEOUS	0.00	231.57	-231.57	0.00%	367.62	766.90	-399.28	-108.61%
2-565-5306	OFFICE SUPPLIES	1,094.34	159.47	934.87	85.43%	4,719.07	2,939.67	1,779.40	37.71%

Prior-Year Comparative Income Statement

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		2021-2022	2022-2023	April Variance		2021-2022	2022-2023	YTD Variance	
		April Activity	April Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-565-5307	OUTSIDE SERVICES	944.11	1,072.95	-128.84	-13.65%	7,877.54	8,830.38	-952.84	-12.10%
2-565-5308	DUES, SUBSCR, LICENSE	30.00	22.00	8.00	26.67%	675.66	282.00	393.66	58.26%
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	115.63	284.95	-169.32	-146.43%	551.25	3,363.61	-2,812.36	-510.18%
2-570-5306	OFFICE SUPPLIES	507.84	534.81	-26.97	-5.31%	10,774.82	8,476.06	2,298.76	21.33%
2-570-5307	OUTSIDE SERVICES	409.83	158.41	251.42	61.35%	1,983.09	2,726.15	-743.06	-37.47%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	508.15	527.69	-19.54	-3.85%
2-570-5309	POSTAGE/MAILING	8,037.90	7,474.45	563.45	7.01%	113,558.06	105,124.28	8,433.78	7.43%
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	67.53	215.33	-147.80	-218.87%	3,897.03	5,456.53	-1,559.50	-40.02%
2-570-5312	ARKANSAS ONE CALL	805.73	814.75	-9.02	-1.12%	7,536.66	6,608.02	928.64	12.32%
2-570-5320	COMPUTER EXPENSE	438.26	206.10	232.16	52.97%	4,586.82	2,961.05	1,625.77	35.44%
2-591-5304	PERSONNEL SAFETY EQUIP.	65.68	0.00	65.68	100.00%	6,745.01	6,437.86	307.15	4.55%
2-591-5305	MISCELLANEOUS	0.00	81.40	-81.40	0.00%	23.21	255.18	-231.97	-999.44%
2-591-5306	OFFICE SUPPLIES & POSTAGE	237.12	462.39	-225.27	-95.00%	3,139.45	2,926.46	212.99	6.78%
2-591-5307	OUTSIDE SERVICES	502.26	1,171.25	-668.99	-133.20%	6,122.27	7,002.76	-880.49	-14.38%
2-591-5308	PUBLICATIONS AND DUES	30.00	0.00	30.00	100.00%	10,931.79	11,312.00	-380.21	-3.48%
2-591-5310	OFFICE MACHINE MAINT.	0.00	0.00	0.00	0.00%	0.00	77.76	-77.76	0.00%
2-592-5306	LABORATORY SUPPLIES	0.00	149.91	-149.91	0.00%	4,128.56	3,976.49	152.07	3.68%
2-592-5307	OUTSIDE SERVICES	1,590.92	2,630.00	-1,039.08	-65.31%	8,798.11	9,774.94	-976.83	-11.10%
2-592-5314	PLANT RESEARCH	1,027.32	105.00	922.32	89.78%	5,099.28	6,872.11	-1,772.83	-34.77%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	18.02	0.00	18.02	100.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	415.28	407.04	8.24	1.98%
2-593-5307	OUTSIDE SERVICES	1,669.17	1,830.00	-160.83	-9.64%	4,809.30	5,821.85	-1,012.55	-21.05%
2-594-5305	MISCELLANEOUS	100.00	69.81	30.19	30.19%	552.38	437.35	115.03	20.82%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	1,662.23	105.00	1,557.23	93.68%
2-594-5307	OUTSIDE SERVICES	8,443.47	1,850.15	6,593.32	78.09%	57,918.22	47,022.78	10,895.44	18.81%
2-595-5307	OUTSIDE SERVICES	0.00	450.00	-450.00	0.00%	2,065.28	8,974.75	-6,909.47	-334.55%
SubCategory 535 - OPERATING SUPPLIES & OTHER Total:		29,234.54	34,693.91	-5,459.37	-18.67%	390,150.09	420,915.72	-30,765.63	-7.89%
SubCategory: 540 - TAXES AND FEES									
2-555-5401	CITY FRANCHISE FEES	41,080.39	45,982.49	-4,902.10	-11.93%	422,871.31	482,851.00	-59,979.69	-14.18%
SubCategory 540 - TAXES AND FEES Total:		41,080.39	45,982.49	-4,902.10	-11.93%	422,871.31	482,851.00	-59,979.69	-14.18%
SubCategory: 550 - REPAIR & MAINTENANCE									
2-560-5551	VEHICLE EXPENSE	107.27	67.73	39.54	36.86%	1,834.11	1,560.32	273.79	14.93%
2-565-5551	VEHICLE MAINT.	1,848.77	3,713.95	-1,865.18	-100.89%	14,767.99	27,837.56	-13,069.57	-88.50%
2-565-5552	FIELD REPAIR AND MAINT.	742.44	49,349.54	-48,607.10	-6,546.94%	33,127.13	533,517.06	-500,389.93	-1,510.51%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	0.00	-9.89	9.89	0.00%
2-565-5554	CAMERA	75.72	0.00	75.72	100.00%	19,945.12	7,822.79	12,122.33	60.78%
2-565-5555	SCADA HAND TOOLS	59.24	0.00	59.24	100.00%	392.35	272.44	119.91	30.56%
2-565-5556	FLUSHTRUCKS	13,990.04	7,719.01	6,271.03	44.82%	27,701.88	69,958.51	-42,256.63	-152.54%
2-565-5557	EQUIPMENT MAINT.	169.13	1,926.53	-1,757.40	-1,039.08%	5,959.78	6,203.72	-243.94	-4.09%

Prior-Year Comparative Income Statement

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		2021-2022	2022-2023	April Variance		2021-2022	2022-2023	YTD Variance	
		April Activity	April Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-565-5558	SUPPLIES, HAND TOOLS	137.96	532.06	-394.10	-285.66%	11,559.86	13,557.71	-1,997.85	-17.28%
2-565-5559	GAS AND OIL	4,753.19	5,064.02	-310.83	-6.54%	37,063.52	55,567.92	-18,504.40	-49.93%
2-565-5560	GENERATOR MAINTENANCE	1,043.34	0.00	1,043.34	100.00%	10,871.59	10,287.58	584.01	5.37%
2-565-5561	BUILDING MAINT.	369.02	347.76	21.26	5.76%	7,735.02	13,684.48	-5,949.46	-76.92%
2-565-5563	LIFT STATION MAINT	443.86	2,441.22	-1,997.36	-450.00%	22,080.39	16,186.30	5,894.09	26.69%
2-580-5570	MAINTENANCE AND FUEL	1,407.39	0.00	1,407.39	100.00%	13,650.32	0.00	13,650.32	100.00%
2-580-5571	METER HAND TOOLS	0.00	0.00	0.00	0.00%	72.47	0.00	72.47	100.00%
2-592-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	0.00	905.19	-905.19	0.00%
2-592-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	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	32.89	0.00	32.89	100.00%	12,501.83	11,195.78	1,306.05	10.45%
2-594-5551	VEHICLE EXPENSE	0.00	1,361.34	-1,361.34	0.00%	3,481.01	1,923.38	1,557.63	44.75%
2-594-5557	EQUIPMENT MAINT.	48,360.95	58,388.70	-10,027.75	-20.74%	351,609.96	289,825.36	61,784.60	17.57%
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	54.36	62.50	-8.14	-14.97%	1,214.14	1,225.99	-11.85	-0.98%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,956.55	1,410.53	546.02	27.91%	10,472.85	13,612.65	-3,139.80	-29.98%
2-594-5562	MAINTENANCE SUPPLIES	587.91	1,763.33	-1,175.42	-199.93%	7,117.38	10,409.30	-3,291.92	-46.25%
SubCategory 550 - REPAIR & MAINTENANCE Total:		76,140.03	134,148.22	-58,008.19	-76.19%	593,192.31	1,088,197.70	-495,005.39	-83.45%
SubCategory: 560 - INSURANCE									
2-555-5600	INSURANCE	822.86	787.23	35.63	4.33%	7,716.19	8,138.77	-422.58	-5.48%
2-560-5601	WORKMANS COMPENSATION	352.28	288.45	63.83	18.12%	3,607.88	3,267.48	340.40	9.43%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENT	19.95	24.63	-4.68	-23.46%	209.60	248.80	-39.20	-18.70%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	181.90	181.90	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,252.64	1,977.55	275.09	12.21%	23,896.50	21,993.19	1,903.31	7.96%
2-565-5602	INS.-VEHICLES & BLDGS.	1,232.45	1,386.95	-154.50	-12.54%	12,567.74	13,651.68	-1,083.94	-8.62%
2-570-5601	WORKMANS COMPENSATION	57.23	46.45	10.78	18.84%	489.80	529.18	-39.38	-8.04%
2-580-5601	WORKMANS COMPENSATION	94.53	0.00	94.53	100.00%	962.88	0.00	962.88	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%	11,206.16	11,753.89	-547.73	-4.89%
2-591-5602	INSURANCE-BLDGS & VEHICLES	2,808.28	4,337.53	-1,529.25	-54.46%	28,458.92	43,333.03	-14,874.11	-52.27%
SubCategory 560 - INSURANCE Total:		8,860.62	10,002.13	-1,141.51	-12.88%	89,677.89	103,097.92	-13,420.03	-14.96%
SubCategory: 565 - PROFESSIONAL FEES									
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.61	-127.28	-12.62%	10,790.41	11,228.78	-438.37	-4.06%
2-555-5651	ATTORNEY RETAINER FEES	3,120.00	790.00	2,330.00	74.68%	33,446.22	25,520.00	7,926.22	23.70%
SubCategory 565 - PROFESSIONAL FEES Total:		4,128.33	1,925.61	2,202.72	53.36%	44,236.63	36,748.78	7,487.85	16.93%
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%	286,066.68	247,499.98	38,566.70	13.48%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-92,162.40	-92,162.40	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-32,178.60	-32,178.60	0.00	0.00%

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		2021-2022 April Activity	2022-2023 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,315.20	1,315.20	0.00	0.00%
	SubCategory 570 - BONDS Total:	14,797.42	10,880.75	3,916.67	26.47%	167,040.88	128,474.18	38,566.70	23.09%
	SubCategory: 580 - DEPRECIATION								
2-555-5800	DEPRECIATION	187,166.67	186,916.66	250.01	0.13%	1,991,666.70	1,879,166.60	112,500.10	5.65%
2-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	21,600.00	21,666.60	-66.60	-0.31%
2-565-5800	DEPRECIATION	16,600.00	17,500.00	-900.00	-5.42%	166,000.00	175,000.00	-9,000.00	-5.42%
2-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	8,300.00	0.00	8,300.00	100.00%
2-591-5800	DEPRECIATION-WWTP	218,166.67	205,833.33	12,333.34	5.65%	2,047,666.70	2,058,333.30	-10,666.60	-0.52%
	SubCategory 580 - DEPRECIATION Total:	424,923.34	412,416.65	12,506.69	2.94%	4,235,233.40	4,134,166.50	101,066.90	2.39%
	SubCategory: 581 - AMORTIZATION OF SOFTWARE								
2-555-5801	AMORTIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	25,000.00	25,000.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	11,050.00	11,050.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	3,605.00	3,605.00	0.00	0.00%	36,050.00	36,050.00	0.00	0.00%
	SubCategory: 585 - BAD DEBTS								
2-555-5850	BAD DEBTS	9,014.35	3,000.00	6,014.35	66.72%	41,102.36	30,317.70	10,784.66	26.24%
	SubCategory 585 - BAD DEBTS Total:	9,014.35	3,000.00	6,014.35	66.72%	41,102.36	30,317.70	10,784.66	26.24%
	SubCategory: 590 - COMPUTER MAINTENANCE								
2-555-5580	EQUIP. MAINT. FEES	23.55	762.60	-739.05	-3,138.22%	2,585.50	3,705.46	-1,119.96	-43.32%
2-555-5581	SOFTWARE MAINTENANCE FEES	9,953.20	11,864.08	-1,910.88	-19.20%	93,862.17	119,960.09	-26,097.92	-27.80%
2-560-5582	SOFTWARE MAINTENANCE	277.71	273.12	4.59	1.65%	2,483.37	2,731.16	-247.79	-9.98%
2-565-5580	CUES SOFTWARE	169.17	455.50	-286.33	-169.26%	1,691.70	8,237.12	-6,545.42	-386.91%
2-591-5583	COMPUTER EXPENSE	1,437.37	1,337.46	99.91	6.95%	14,698.75	13,767.70	931.05	6.33%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	11,861.00	14,692.76	-2,831.76	-23.87%	115,321.49	148,401.53	-33,080.04	-28.69%
	SubCategory: 595 - TRANSFER OF COSTS								
2-560-5950	TRANSFER ADMIN COSTS/WATER	3,200.00	4,200.00	-1,000.00	-31.25%	33,500.00	26,000.00	7,500.00	22.39%
2-570-5950	TRANSFER ADMIN COSTS/WATER	375.00	-625.00	1,000.00	266.67%	3,750.00	13,750.00	-10,000.00	-266.67%
2-580-5950	TRANSFER MR COSTS/WATER	925.00	0.00	925.00	100.00%	16,250.00	0.00	16,250.00	100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	4,500.00	3,575.00	925.00	20.56%	53,500.00	39,750.00	13,750.00	25.70%
	SubCategory: 597 - CHEMICALS								
2-592-5970	CHEMICALS	-2,387.11	0.00	-2,387.11	-100.00%	6,109.61	5,389.05	720.56	11.79%
2-593-5970	CHEMICALS	14,480.68	11,613.52	2,867.16	19.80%	74,470.31	123,883.93	-49,413.62	-66.35%
	SubCategory 597 - CHEMICALS Total:	12,093.57	11,613.52	480.05	3.97%	80,579.92	129,272.98	-48,693.06	-60.43%
	SubCategory: 598 - SLUDGE DISPOSAL								
2-595-5980	SLUDGE DISPOSAL COSTS	44,640.22	40,085.82	4,554.40	10.20%	406,685.32	481,726.10	-75,040.78	-18.45%

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	2021-2022 April Activity	2022-2023 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-595-5981 SLUDGE DISPOSAL REVENUE	0.00	-3,333.26	3,333.26	0.00%	0.00	-29,424.12	29,424.12	0.00%
SubCategory 598 - SLUDGE DISPOSAL Total:	44,640.22	36,752.56	7,887.66	17.67%	406,685.32	452,301.98	-45,616.66	-11.22%
Expense Total:	1,117,505.02	1,117,978.66	-473.64	-0.04%	10,032,058.06	11,493,848.55	-1,461,790.49	-14.57%
Fund 2 Surplus (Deficit):	178,311.71	492,677.70	314,365.99	176.30%	3,929,695.11	3,785,897.62	-143,797.49	-3.66%
Total Surplus (Deficit):	244,073.02	828,374.79	584,301.77	239.40%	6,747,542.95	7,900,432.20	1,152,889.25	17.09%

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Group Summary

SubCategory	2021-2022 April Activity	2022-2023 April Activity	April 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								
	524,830.34	612,423.04	87,592.70	16.69%	6,733,406.18	8,161,217.07	1,427,810.89	21.20%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	524,830.34	612,423.04	87,592.70	16.69%	6,733,406.18	8,161,217.07	1,427,810.89	21.20%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	270,384.87	315,086.33	44,701.46	16.53%	3,247,826.47	3,985,695.43	737,868.96	22.72%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	270,384.87	315,086.33	44,701.46	16.53%	3,247,826.47	3,985,695.43	737,868.96	22.72%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	108,923.88	120,705.18	11,781.30	10.82%	1,220,955.73	1,367,585.53	146,629.80	12.01%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	108,923.88	120,705.18	11,781.30	10.82%	1,220,955.73	1,367,585.53	146,629.80	12.01%
RevCategory: 4470 - MISCELLANEOUS SALES								
	46,166.01	32,781.62	-13,384.39	-28.99%	425,801.90	396,725.42	-29,076.48	-6.83%
RevCategory 4470 - MISCELLANEOUS SALES Total:	46,166.01	32,781.62	-13,384.39	-28.99%	425,801.90	396,725.42	-29,076.48	-6.83%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	46,945.17	57,423.07	10,477.90	22.32%	493,735.70	310,941.45	-182,794.25	-37.02%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	46,945.17	57,423.07	10,477.90	22.32%	493,735.70	310,941.45	-182,794.25	-37.02%
RevCategory: 4472 - INTEREST INCOME								
	3,245.78	38,652.39	35,406.61	1,090.85%	37,690.37	271,690.82	234,000.45	620.85%
RevCategory 4472 - INTEREST INCOME Total:	3,245.78	38,652.39	35,406.61	1,090.85%	37,690.37	271,690.82	234,000.45	620.85%
RevCategory: 4474 - SALE OF ASSETS								
	2,335.63	0.00	-2,335.63	-100.00%	14,221.88	11,732.00	-2,489.88	-17.51%
RevCategory 4474 - SALE OF ASSETS Total:	2,335.63	0.00	-2,335.63	-100.00%	14,221.88	11,732.00	-2,489.88	-17.51%
RevCategory: 4475 - RENT INCOME								
	3,417.33	1,195.00	-2,222.33	-65.03%	34,173.34	11,954.00	-22,219.34	-65.02%
RevCategory 4475 - RENT INCOME Total:	3,417.33	1,195.00	-2,222.33	-65.03%	34,173.34	11,954.00	-22,219.34	-65.02%
RevCategory: 4476 - NEW CUSTOMER FEES								
	50,150.00	143,275.00	93,125.00	185.69%	862,790.00	690,325.00	-172,465.00	-19.99%
RevCategory 4476 - NEW CUSTOMER FEES Total:	50,150.00	143,275.00	93,125.00	185.69%	862,790.00	690,325.00	-172,465.00	-19.99%
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,421.75	5,501.75	80.00	1.48%	54,041.75	52,713.75	-1,328.00	-2.46%
RevCategory 4482 - INLAND BILLING REVENUE Total:	5,421.75	5,501.75	80.00	1.48%	54,041.75	52,713.75	-1,328.00	-2.46%
RevCategory: 4485 - MISCELLANEOUS INCOME								
	862.65	152.00	-710.65	-82.38%	15,005.73	10,651.92	-4,353.81	-29.01%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	862.65	152.00	-710.65	-82.38%	15,005.73	10,651.92	-4,353.81	-29.01%
Revenue Total:	1,062,683.41	1,327,195.38	264,511.97	24.89%	13,139,649.05	15,271,232.39	2,131,583.34	16.22%

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SubCategory	2021-2022 April Activity	2022-2023 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Expense								
500 - WATER PURCHASES	362,699.94	378,779.48	-16,079.54	-4.43%	4,322,222.13	4,539,127.96	-216,905.83	-5.02%
510 - SALARIES	184,061.30	135,046.31	49,014.99	26.63%	1,309,898.68	1,375,442.28	-65,543.60	-5.00%
520 - EMPLOYEE BENEFITS	56,695.75	48,276.58	8,419.17	14.85%	473,875.37	757,654.38	-283,779.01	-59.88%
522 - PAYROLL TAXES	14,137.44	11,318.15	2,819.29	19.94%	102,716.52	116,594.43	-13,877.91	-13.51%
525 - TRAVEL & TRAINING	979.33	1,226.74	-247.41	-25.26%	8,758.11	14,738.09	-5,979.98	-68.28%
530 - UTILITIES	8,138.70	9,803.19	-1,664.49	-20.45%	71,619.54	111,770.11	-40,150.57	-56.06%
535 - OPERATING SUPPLIES & OTHER	19,519.83	26,914.18	-7,394.35	-37.88%	235,655.34	332,415.55	-96,760.21	-41.06%
540 - TAXES AND FEES	11,545.60	11,730.40	-184.80	-1.60%	115,456.00	117,304.00	-1,848.00	-1.60%
550 - REPAIR & MAINTENANCE	26,483.34	36,139.85	-9,656.51	-36.46%	403,568.33	475,560.32	-71,991.99	-17.84%
560 - INSURANCE	5,731.93	5,989.07	-257.14	-4.49%	55,300.41	62,437.28	-7,136.87	-12.91%
565 - PROFESSIONAL FEES	2,528.33	2,325.61	202.72	8.02%	35,263.89	34,688.78	575.11	1.63%
570 - BONDS	56,195.00	53,911.13	2,283.87	4.06%	549,408.31	527,046.73	22,361.58	4.07%
580 - DEPRECIATION	231,820.00	253,813.33	-21,993.33	-9.49%	2,518,200.00	2,537,548.55	-19,348.55	-0.77%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	36,050.00	36,050.00	0.00	0.00%
585 - BAD DEBTS	6,580.24	2,676.13	3,904.11	59.33%	33,430.45	26,047.32	7,383.13	22.09%
590 - COMPUTER MAINTENANCE	10,700.37	13,518.14	-2,817.77	-26.33%	103,878.13	132,022.03	-28,143.90	-27.09%
595 - TRANSFER OF COSTS	-4,500.00	-3,575.00	-925.00	-20.56%	-53,500.00	-39,750.00	-13,750.00	-25.70%
Expense Total:	996,922.10	991,498.29	5,423.81	0.54%	10,321,801.21	11,156,697.81	-834,896.60	-8.09%
Fund 1 Surplus (Deficit):	65,761.31	335,697.09	269,935.78	410.48%	2,817,847.84	4,114,534.58	1,296,686.74	46.02%
Fund: 2 - SEWER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	746,227.21	820,176.42	73,949.21	9.91%	7,709,000.99	8,619,323.80	910,322.81	11.81%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	746,227.21	820,176.42	73,949.21	9.91%	7,709,000.99	8,619,323.80	910,322.81	11.81%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	246,800.91	255,763.80	8,962.89	3.63%	2,455,641.72	2,890,579.97	434,938.25	17.71%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	246,800.91	255,763.80	8,962.89	3.63%	2,455,641.72	2,890,579.97	434,938.25	17.71%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	166,393.25	179,173.81	12,780.56	7.68%	1,878,340.62	2,027,135.68	148,795.06	7.92%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	166,393.25	179,173.81	12,780.56	7.68%	1,878,340.62	2,027,135.68	148,795.06	7.92%
RevCategory: 4470 - MISCELLANEOUS SALES								
	1,952.20	1,112.06	-840.14	-43.04%	11,425.50	16,973.55	5,548.05	48.56%
RevCategory 4470 - MISCELLANEOUS SALES Total:	1,952.20	1,112.06	-840.14	-43.04%	11,425.50	16,973.55	5,548.05	48.56%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	11,472.40	14,839.93	3,367.53	29.35%	123,541.25	80,189.83	-43,351.42	-35.09%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	11,472.40	14,839.93	3,367.53	29.35%	123,541.25	80,189.83	-43,351.42	-35.09%
RevCategory: 4472 - INTEREST INCOME								
	4,377.67	40,353.02	35,975.35	821.79%	41,241.52	324,152.07	282,910.55	685.98%

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SubCategory	2021-2022 April Activity	2022-2023 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory 4472 - INTEREST INCOME Total:	4,377.67	40,353.02	35,975.35	821.79%	41,241.52	324,152.07	282,910.55	685.98%
RevCategory: 4474 - SALE OF ASSETS	0.00	0.00	0.00	0.00%	10,545.00	8,395.50	-2,149.50	-20.38%
RevCategory 4474 - SALE OF ASSETS Total:	0.00	0.00	0.00	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%	6,000.00	6,000.00	0.00	0.00%
RevCategory 4475 - RENT INCOME Total:	600.00	600.00	0.00	0.00%	6,000.00	6,000.00	0.00	0.00%
RevCategory: 4476 - NEW CUSTOMER FEES	103,660.00	284,910.00	181,250.00	174.85%	1,577,231.00	1,141,830.00	-435,401.00	-27.61%
RevCategory 4476 - NEW CUSTOMER FEES Total:	103,660.00	284,910.00	181,250.00	174.85%	1,577,231.00	1,141,830.00	-435,401.00	-27.61%
RevCategory: 4482 - INLAND BILLING REVENUE	5,421.75	5,501.75	80.00	1.48%	54,041.75	52,713.75	-1,328.00	-2.46%
RevCategory 4482 - INLAND BILLING REVENUE Total:	5,421.75	5,501.75	80.00	1.48%	54,041.75	52,713.75	-1,328.00	-2.46%
RevCategory: 4485 - MISCELLANEOUS INCOME	8,911.34	8,225.57	-685.77	-7.70%	94,743.82	112,452.02	17,708.20	18.69%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	8,911.34	8,225.57	-685.77	-7.70%	94,743.82	112,452.02	17,708.20	18.69%
Revenue Total:	1,295,816.73	1,610,656.36	314,839.63	24.30%	13,961,753.17	15,279,746.17	1,317,993.00	9.44%
Expense								
510 - SALARIES	267,284.69	218,100.66	49,184.03	18.40%	1,957,070.77	2,160,044.73	-202,973.96	-10.37%
520 - EMPLOYEE BENEFITS	79,210.51	74,115.89	5,094.62	6.43%	676,906.82	1,175,395.33	-498,488.51	-73.64%
522 - PAYROLL TAXES	20,340.19	16,915.82	3,424.37	16.84%	146,533.95	169,300.58	-22,766.63	-15.54%
525 - TRAVEL & TRAINING	2,365.49	6,681.01	-4,315.52	-182.44%	13,976.26	39,206.53	-25,230.27	-180.52%
530 - UTILITIES	63,425.33	78,876.68	-15,451.35	-24.36%	561,928.66	719,355.39	-157,426.73	-28.02%
535 - OPERATING SUPPLIES & OTHER	29,234.54	34,693.91	-5,459.37	-18.67%	390,150.09	420,915.72	-30,765.63	-7.89%
540 - TAXES AND FEES	41,080.39	45,982.49	-4,902.10	-11.93%	422,871.31	482,851.00	-59,979.69	-14.18%
550 - REPAIR & MAINTENANCE	76,140.03	134,148.22	-58,008.19	-76.19%	593,192.31	1,088,197.70	-495,005.39	-83.45%
560 - INSURANCE	8,860.62	10,002.13	-1,141.51	-12.88%	89,677.89	103,097.92	-13,420.03	-14.96%
565 - PROFESSIONAL FEES	4,128.33	1,925.61	2,202.72	53.36%	44,236.63	36,748.78	7,487.85	16.93%
570 - BONDS	14,797.42	10,880.75	3,916.67	26.47%	167,040.88	128,474.18	38,566.70	23.09%
580 - DEPRECIATION	424,923.34	412,416.65	12,506.69	2.94%	4,235,233.40	4,134,166.50	101,066.90	2.39%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	36,050.00	36,050.00	0.00	0.00%
585 - BAD DEBTS	9,014.35	3,000.00	6,014.35	66.72%	41,102.36	30,317.70	10,784.66	26.24%
590 - COMPUTER MAINTENANCE	11,861.00	14,692.76	-2,831.76	-23.87%	115,321.49	148,401.53	-33,080.04	-28.69%
595 - TRANSFER OF COSTS	4,500.00	3,575.00	925.00	20.56%	53,500.00	39,750.00	13,750.00	25.70%
597 - CHEMICALS	12,093.57	11,613.52	480.05	3.97%	80,579.92	129,272.98	-48,693.06	-60.43%
598 - SLUDGE DISPOSAL	44,640.22	36,752.56	7,887.66	17.67%	406,685.32	452,301.98	-45,616.66	-11.22%
Expense Total:	1,117,505.02	1,117,978.66	-473.64	-0.04%	10,032,058.06	11,493,848.55	-1,461,790.49	-14.57%
Fund 2 Surplus (Deficit):	178,311.71	492,677.70	314,365.99	176.30%	3,929,695.11	3,785,897.62	-143,797.49	-3.66%
Total Surplus (Deficit):	244,073.02	828,374.79	584,301.77	239.40%	6,747,542.95	7,900,432.20	1,152,889.25	17.09%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

Fund Summary

Fund	2021-2022	2022-2023	April Variance		2021-2022	2022-2023	YTD Variance	
	April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	65,761.31	335,697.09	269,935.78	410.48%	2,817,847.84	4,114,534.58	1,296,686.74	46.02%
2 - SEWER	178,311.71	492,677.70	314,365.99	176.30%	3,929,695.11	3,785,897.62	-143,797.49	-3.66%
Total Surplus (Deficit):	244,073.02	828,374.79	584,301.77	239.40%	6,747,542.95	7,900,432.20	1,152,889.25	17.09%



Balance Sheet

Account Summary

As Of 04/30/2023

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	86,804.44	132,291.91	-45,487.47
1-0100.11	CHECKING-FNBANK OF ROGERS	408,923.85	305,781.68	103,142.17
1-0111.05	SAVINGS-UTILITY MONEY FUND	3,457,805.94	1,527,802.84	1,930,003.10
1-0111.08	SAVINGS-DEPR MONEY FUND	89,895.42	151,805.78	-61,910.36
1-0111.09	SAVINGS-O & M MONEY FUND	699,288.88	2,217,471.36	-1,518,182.48
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	308,739.28	1,189,826.29	-881,087.01
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		5,053,182.81	5,526,704.86	-473,522.05
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	539,154.54	3,994.57
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	2,207,820.02	1,101,889.88	1,105,930.14
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:		16,925,953.56	14,544,571.44	2,381,382.12
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	1,732,106.68	1,495,595.59	236,511.09
1-0300.01	UNAPPLIED CREDITS	-120,122.14	0.00	-120,122.14
1-0300.05	ACCTS REC-OTHER	16,542.95	-69,973.74	86,516.69
1-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	-295.69	0.00	-295.69
1-0300.15	ACCTS REC-UNBILLED REVENUE	740,000.00	615,000.00	125,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-139,500.00	-144,000.00	4,500.00
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,228,731.80	1,896,621.85	332,109.95
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	15,447,167.24	0.00	15,447,167.24
Total GLCategory 035 - DUE FROM OTHER FUNDS:		15,447,167.24	0.00	15,447,167.24
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	28,321.51	3,984.93	24,336.58
1-0400.01	PREPAID PROFESSIONAL FEES	2,271.22	2,016.70	254.52
1-0400.05	PREPAID-WORKMANS COMP	19,733.79	23,525.55	-3,791.76
1-0400.10	PREPAID-INSURANCE	9,153.84	36,871.40	-27,717.56

Balance Sheet

As Of 04/30/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0400.15	PREPAID-MAINT CONTRACT	34,266.93	33,233.54	1,033.39
Total GLCategory 040 - OTHER CURRENT ASSETS:		93,747.29	99,632.12	-5,884.83
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	382,447.72	435,590.61	-53,142.89
1-0512.14	REGIONS BANK - DEBT - 2012	261,183.50	246,120.51	15,062.99
1-0516.14	REGIONS BANK - DEBT - 2016	223,825.15	206,428.98	17,396.17
Total GLCategory 050 - RESTRICTED FUNDS:		867,456.37	888,140.10	-20,683.73
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	1,036,509.30	493,224.79	543,284.51
Total GLCategory 060 - INVENTORY:		1,036,509.30	493,224.79	543,284.51
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	642,723.44	548,129.26	94,594.18
1-0800.01	VEHICLES	623,991.09	613,590.94	10,400.15
1-0800.02	SHOP EQUIPMENT & TOOLS	46,900.46	49,801.30	-2,900.84
1-0800.03	FIELD EQUIPMENT	901,968.45	829,864.79	72,103.66
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	4,251,075.66	3,672,749.38	578,326.28
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	55,652,749.81	1,809,991.19
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	54,751,533.10	4,110,940.43
1-0800.25	CONSTRUCTION IN PROGRESS	4,997,104.15	4,934,306.92	62,797.23
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-413,040.87	-372,178.35	-40,862.52
1-0800.51	ACCM DEPR-VEHICLES	-499,808.05	-431,226.34	-68,581.71
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,271.40	-49,654.82	2,383.42
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-610,226.04	-581,808.01	-28,418.03
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-23,952.77	-21,527.17	-2,425.60
1-0800.55	ACCM DEPR-PUMPING EQUIP	-58,940.67	-50,954.27	-7,986.40
1-0800.58	ACCM DEPR-WATER METERS	-1,084,760.57	-937,522.05	-147,238.52
1-0800.59	ACCM DEPR-WATER SERVICE	-1,344,868.53	-1,326,707.83	-18,160.70
1-0800.60	ACCM DEPR-WATER TOWERS	-5,316,411.64	-5,057,951.01	-258,460.63
1-0800.61	ACCM DEPR-MAINLINE	-20,754,608.32	-19,676,908.11	-1,077,700.21
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,297,684.69	-1,235,179.69	-62,505.00
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-12,979,012.97	-11,835,422.37	-1,143,590.60
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		100,850,370.13	95,551,141.63	5,299,228.50
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	-158,450.00	-63,550.00	-94,900.00
Total GLCategory 081 - INTANGIBLE ASSETS:		256,050.00	92,750.00	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**:		142,746,291.15	119,649,346.85	23,096,944.30
Total Assets:		142,746,291.15	119,649,346.85	23,096,944.30
Liability				
** LIABILITIES & DEFERRED INFLOWS **				
GLCategory: 100 - ACCOUNTS PAYABLE				
1-1100.00	ACCOUNTS PAYABLE-TRADE	597,416.76	925,080.81	327,664.05
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLUTI	977,654.39	915,726.23	-61,928.16
1-1100.04	ACCOUNTS PAYABLE-SEWER	0.00	154,770.15	154,770.15
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	30,000.00	15,000.00	-15,000.00
1-1100.10	ACCOUNTS PAYABLE-H2O PROGRAM	0.00	542.00	542.00

Balance Sheet

As Of 04/30/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1100.30	STATE INC TAX WITHHELD	5,233.81	0.00	-5,233.81
1-1100.51	SALES/USE TAX PAYABLE	70,106.64	57,868.85	-12,237.79
1-1109.01	MISC PAYROLL DEDUCTIONS	85.26	185.14	99.88
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	503.62	726.72	223.10
Total GLCategory 100 - ACCOUNTS PAYABLE:		1,681,000.48	2,069,899.90	388,899.42
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	39,163.39	97,403.93	58,240.54
1-1200.65	ACCRUED VAC/SICK LEAVE	316,126.83	299,026.13	-17,100.70
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	164,024.35	40,000.00	-124,024.35
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	30,846.05	66,300.00	35,453.95
1-1258.12	2012 BOND PREMIUM	15,545.08	17,936.80	2,391.72
1-1258.16	2016 BOND PREMIUM	360,333.26	388,051.22	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-314,784.59	-363,213.23	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-94,419.61	-101,682.73	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-10,825.34	-11,658.14	-832.80
1-1280.12	LONG-TERM BONDS - 2012	5,730,000.00	6,195,000.00	465,000.00
1-1280.16	LONG-TERM BONDS - 2016	11,570,000.00	11,950,000.00	380,000.00
Total GLCategory 120 - ACCRUED LIABILITIES:		17,806,009.42	18,577,163.98	771,154.56
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,341,239.00	1,320,319.00	-20,920.00
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	142,575.00	50,150.00	-92,425.00
1-1300.02	ARO DEPOSITS	30,945.00	0.00	-30,945.00
Total GLCategory 130 - OTHER LIABILITIES:		1,514,759.00	1,370,469.00	-144,290.00
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	15,526,443.82	0.00	-15,526,443.82
Total GLCategory 135 - DUE TO OTHER FUNDS:		15,526,443.82	0.00	-15,526,443.82
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 **:		37,986,415.55	24,033,898.30	-13,952,517.25
Total Liability:		37,986,415.55	24,033,898.30	-13,952,517.25
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	65,712,950.07	61,510,824.31	4,202,125.76
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	92,797,600.71	7,847,740.31
Total ** EQUITY **:		100,645,341.02	92,797,600.71	7,847,740.31
Total Beginning Equity:		100,645,341.02	92,797,600.71	7,847,740.31
Total Revenue		15,271,232.39	13,139,649.05	2,131,583.34
Total Expense		11,156,697.81	10,321,801.21	-834,896.60
Revenues Over/(Under) Expenses		4,114,534.58	2,817,847.84	1,296,686.74
Total Equity and Current Surplus (Deficit):		104,759,875.60	95,615,448.55	9,144,427.05
Total Liabilities, Equity and Current Surplus (Deficit):		142,746,291.15	119,649,346.85	23,096,944.30

Balance Sheet

As Of 04/30/2023

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	147,689.91	204,443.02	-56,753.11
2-0111.09	SAVINGS-O & M MONEY FUND	1,718,243.02	4,008,985.28	-2,290,742.26
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	558,120.80	2,178,918.47	-1,620,797.67
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		2,424,203.73	6,392,496.77	-3,968,293.04
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	536,000.00	531,000.00	5,000.00
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	1,070,000.00	1,060,000.00	10,000.00
2-0215.11	INVESTMENT-O&M	1,074,356.95	1,057,824.59	16,532.36
2-0215.12	INVESTMENT-O&M	3,010,209.10	1,502,577.09	1,507,632.01
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	1,000,000.00	991,000.00	9,000.00
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:		22,574,361.81	16,135,148.81	6,439,213.00
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,356,662.58	1,226,394.33	130,268.25
2-0300.05	ACCTS REC-OTHER	37,954.10	-3,694.36	41,648.46
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	-161,000.00	-173,500.00	12,500.00
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		1,977,761.50	1,699,199.97	278,561.53
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	15,526,443.82	0.00	15,526,443.82
Total GLCategory 035 - DUE FROM OTHER FUNDS:		15,526,443.82	0.00	15,526,443.82
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	32,439.17	5,167.68	27,271.49
2-0400.01	PREPAID PROFESSIONAL FEES	2,271.22	2,016.70	254.52
2-0400.05	PREPAID-WORKMANS COMP	27,580.86	31,671.09	-4,090.23
2-0400.10	PREPAID-INSURANCE	15,172.06	69,773.67	-54,601.61
2-0400.15	PREPAID-MAINT CONTRACT	43,289.89	53,459.75	-10,169.86
Total GLCategory 040 - OTHER CURRENT ASSETS:		120,753.20	162,088.89	-41,335.69
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	161,601.42	73,247.70	88,353.72
Total GLCategory 060 - INVENTORY:		161,601.42	73,247.70	88,353.72
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	628,263.95	596,308.85	31,955.10
Total GLCategory 070 - RESTRICTED FUNDS:		628,263.95	596,308.85	31,955.10

Balance Sheet

As Of 04/30/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	632,158.75	546,662.02	85,496.73
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	1,636,715.05	1,378,412.30	258,302.75
2-0800.04	COMMUNICATION EQUIPMENT	60,051.45	59,508.33	543.12
2-0800.08	WATER METERS	4,221,470.73	3,630,558.56	590,912.17
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	45,413,045.39	523,047.96
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,161,518.68	65,608,814.18	5,552,704.50
2-0800.19	SEWER REHAB.	6,367,932.31	6,332,022.77	35,909.54
2-0800.20	CONTRIBUTED SEWER SYSTEM	51,455,141.17	47,999,925.24	3,455,215.93
2-0800.25	CONSTRUCTION IN PROGRESS	5,998,980.07	6,983,002.15	-984,022.08
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-467,847.66	-437,639.06	-30,208.60
2-0800.51	ACCM DEPR-VEHICLES	-1,216,562.17	-1,106,247.62	-110,314.55
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-51,420.69	-54,021.88	2,601.19
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,086,853.81	-1,050,282.24	-36,571.57
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPMENT	-56,771.51	-54,393.53	-2,377.98
2-0800.58	ACCM DEPR-WATER METERS	-1,072,748.09	-915,942.37	-156,805.72
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,402,238.76	-1,320,367.35	-81,871.41
2-0800.66	ACCM DEPR-SEWER SYSTEM	-19,722,163.86	-18,960,629.62	-761,534.24
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-10,812.36	-372.84
2-0800.70	ACCM DEPR-POLL. CONTROL	-30,984,111.35	-28,583,052.38	-2,401,058.97
2-0800.71	ACCM DEPR-SEWER REHAB	-1,314,881.18	-1,189,118.29	-125,762.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEM	-11,992,434.94	-11,036,541.67	-955,893.27
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		123,768,267.03	118,605,839.28	5,162,427.75
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	-158,450.00	-63,550.00	-94,900.00
Total GLCategory 081 - INTANGIBLE ASSETS:		256,050.00	92,750.00	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**:		167,389,758.04	144,620,956.64	22,768,801.40
Total Assets:		167,389,758.04	144,620,956.64	22,768,801.40
Liability				
** LIABILITIES & DEFERRED INFLOWS **				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	790,512.74	319,853.69	-470,659.05
2-1100.05	ACCOUNT PAYABLE-WATER	0.00	-154,597.36	-154,597.36
2-1100.20	FEDERAL INC TAX WITHHELD	-584.97	-584.97	0.00
2-1100.21	FICA W/HELD	-1,401.44	-1,401.44	0.00
2-1100.30	STATE INC TAX WITHHELD	7,825.48	0.00	-7,825.48
2-1109.01	MISC PAYROLL DEDUCTIONS	-870.16	177.06	1,047.22
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	285.81	160.95	-124.86
Total GLCategory 100 - ACCOUNTS PAYABLE:		795,767.46	163,607.93	-632,159.53
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	54,750.26	138,010.97	83,260.71
2-1200.65	ACCRUED VAC/SICK LEAVE	403,356.80	357,347.52	-46,009.28
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CITYV	164,024.40	40,000.00	-124,024.40
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYLEF	30,846.05	66,300.00	35,453.95
2-1258.16	2016 BOND PREMIUM	663,569.34	774,164.22	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	231,684.94	270,299.26	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-9,468.45	-11,046.69	-1,578.24

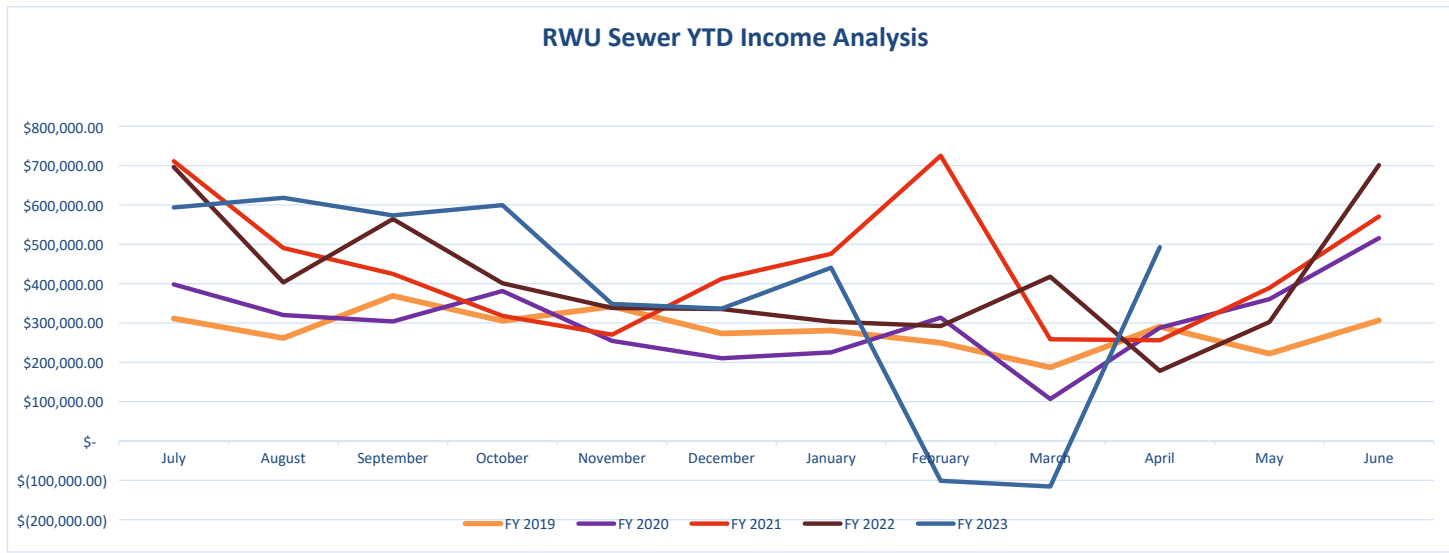
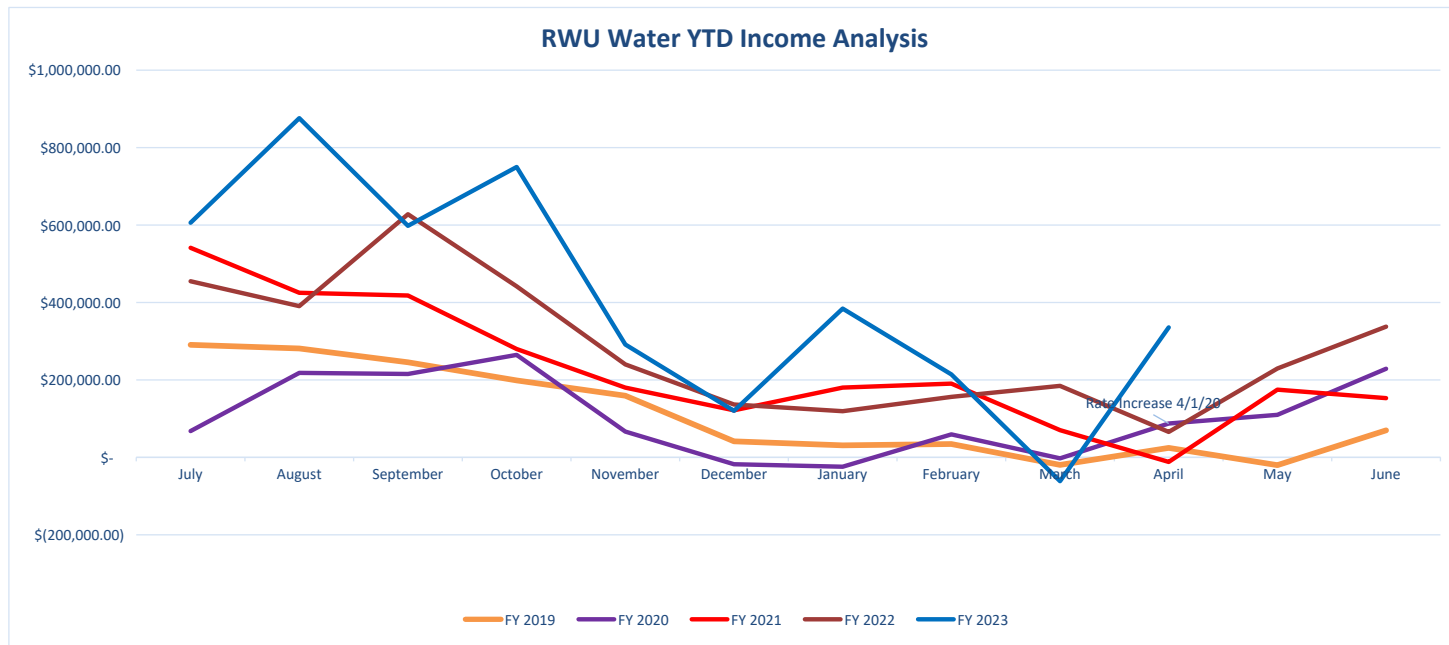
Balance Sheet

As Of 04/30/2023

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:		8,493,763.34	9,765,075.28	1,271,311.94
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	0.00	-189.30
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	284,910.00	103,660.00	-181,250.00
2-1300.02	ARO DEPOSITS	4,775.00	0.00	-4,775.00
Total GLCategory 130 - OTHER LIABILITIES:		289,874.30	103,660.00	-186,214.30
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	15,447,167.24	0.00	-15,447,167.24
Total GLCategory 135 - DUE TO OTHER FUNDS:		15,447,167.24	0.00	-15,447,167.24
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 **:		27,344,324.81	13,254,292.74	-14,090,032.07
Total Liability:		27,344,324.81	13,254,292.74	-14,090,032.07
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	58,446,613.12	54,984,147.19	3,462,465.93
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	127,436,968.79	8,822,566.82
Total ** EQUITY **:		136,259,535.61	127,436,968.79	8,822,566.82
Total Beginning Equity:		136,259,535.61	127,436,968.79	8,822,566.82
Total Revenue		15,279,746.17	13,961,753.17	1,317,993.00
Total Expense		11,493,848.55	10,032,058.06	-1,461,790.49
Revenues Over/(Under) Expenses		3,785,897.62	3,929,695.11	-143,797.49
Total Equity and Current Surplus (Deficit):		140,045,433.23	131,366,663.90	8,678,769.33
Total Liabilities, Equity and Current Surplus (Deficit):		167,389,758.04	144,620,956.64	22,768,801.40

Rogers Water Utilities
Monthly Income (Loss) comparisons

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	\$ 335,697.09		
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	\$ 4,114,534.58	\$ 1,296,686.74	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	\$ 4,114,534.58		
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	\$ 4,114,534.58		
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	\$ 492,677.70		
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	\$ 3,785,897.62	\$ (143,807.91)	Change From Same Period Last Year
FY Income (Loss) Before APERS Pension Adjustment	\$	3,399,234.32	\$ 3,677,925.31	\$ 5,302,295.08	\$ 4,933,278.07	\$ 3,785,897.62		
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	\$ 3,785,897.62		
Annual Budget	\$	2,865,000.00	\$ 2,470,000.00	\$ 3,025,000.00	\$ 3,960,000.00	\$ 4,620,000.00		





Rogers Water Utilities, AR

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 04/30/2023

		2022-2023 April Activity	2021-2022 April Activity	April 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	612,423.04	524,830.34	87,592.70	16.69%	8,161,217.07	6,733,406.18	1,427,810.89	21.20%
1-4450.00	COMMERCIAL WATER	315,086.33	270,384.87	44,701.46	16.53%	3,985,695.43	3,247,826.47	737,868.96	22.72%
1-4460.00	INDUSTRIAL WATER	120,705.18	108,923.88	11,781.30	10.82%	1,367,585.53	1,220,955.73	146,629.80	12.01%
1-4470.00	HYDRANTS	1,215.00	1,195.00	20.00	1.67%	11,604.31	11,920.00	-315.69	-2.65%
1-4470.01	FIRE LINES	10,840.00	10,360.00	480.00	4.63%	106,870.67	102,500.00	4,370.67	4.26%
1-4470.02	LABOR SALES	560.00	5,484.92	-4,924.92	-89.79%	16,987.57	62,581.87	-45,594.30	-72.86%
1-4470.03	AR DEPT OF HEALTH FEE	11,877.44	11,723.60	153.84	1.31%	118,219.12	116,558.80	1,660.32	1.42%
1-4470.04	LARGE TAP FEES	0.00	1,675.00	-1,675.00	-100.00%	14,675.00	15,975.00	-1,300.00	-8.14%
1-4470.05	MACHINE TIME SALES	636.60	3,841.59	-3,204.99	-83.43%	17,815.51	22,691.89	-4,876.38	-21.49%
1-4470.06	HYDRANT METER RENTALS	4,851.00	5,362.00	-511.00	-9.53%	52,878.00	50,050.00	2,828.00	5.65%
1-4470.07	MISC. WATER SALES	2,801.58	6,523.90	-3,722.32	-57.06%	57,675.24	43,524.34	14,150.90	32.51%
1-4471.00	SERVICE CHG. INCOME	18,320.00	39,247.00	-20,927.00	-53.32%	175,674.29	403,467.16	-227,792.87	-56.46%
1-4471.05	PENALTY	39,103.07	7,698.17	31,404.90	407.95%	135,267.16	90,268.54	44,998.62	49.85%
1-4472.00	INTEREST INCOME-INVESTMNTS	29,650.32	2,322.19	27,328.13	1,176.83%	207,629.04	28,355.76	179,273.28	632.23%
1-4472.01	INTEREST INCOME-BANK ACCTS	6,972.19	906.48	6,065.71	669.15%	52,754.75	9,220.85	43,533.90	472.12%
1-4472.98	INTEREST INCOME-BOND FUNDS	2,029.88	17.11	2,012.77	11,763.71%	11,307.03	113.76	11,193.27	9,839.37%
1-4474.00	SALE OF ASSETS	0.00	2,335.63	-2,335.63	-100.00%	11,732.00	14,221.88	-2,489.88	-17.51%
1-4475.00	RENT INCOME	1,195.00	3,417.33	-2,222.33	-65.03%	11,954.00	34,173.34	-22,219.34	-65.02%
1-4476.00	NEW CUSTOMER FEES	5,075.00	6,250.00	-1,175.00	-18.80%	51,025.00	59,490.00	-8,465.00	-14.23%
1-4476.10	ACCESS FEES	44,100.00	2,700.00	41,400.00	1,533.33%	225,600.00	270,900.00	-45,300.00	-16.72%
1-4476.20	IMPACT FEES	94,100.00	41,200.00	52,900.00	128.40%	413,700.00	532,400.00	-118,700.00	-22.30%
1-4482.00	INLAND BILLING REVENUE	5,501.75	5,421.75	80.00	1.48%	52,713.75	54,041.75	-1,328.00	-2.46%
1-4485.00	MISCELLANEOUS INCOME	152.00	862.65	-710.65	-82.38%	10,651.92	15,005.73	-4,353.81	-29.01%
Revenue Total:		1,327,195.38	1,062,683.41	264,511.97	24.89%	15,271,232.39	13,139,649.05	2,131,583.34	16.22%
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	0.00	-54.64	-54.64	-100.00%	1,346.85	1,079.41	-267.44	-24.78%
1-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	109.50	98.55	90.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	60.00	39.00	-21.00	-53.85%	1,361.61	133.50	-1,228.11	-919.93%
1-555-5302	JANITORIAL EXPENSE	1,654.15	4,734.64	3,080.49	65.06%	17,017.93	17,624.92	606.99	3.44%
1-555-5305	MISCELLANEOUS	12,761.59	2,030.53	-10,731.06	-528.49%	141,674.96	41,502.88	-100,172.08	-241.36%
1-555-5350	UTILITIES	1,916.57	1,776.67	-139.90	-7.87%	28,282.17	23,483.32	-4,798.85	-20.44%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,545.60	-184.80	-1.60%	117,304.00	115,456.00	-1,848.00	-1.60%
1-555-5500	WATER PURCHASES	378,779.48	362,699.94	-16,079.54	-4.43%	4,539,127.96	4,322,222.13	-216,905.83	-5.02%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2022-2023	2021-2022	April Variance		2022-2023	2021-2022	YTD Variance	
		April Activity	April Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-555-5580	EQUIP. MAINT. FEES	762.60	23.55	-739.05	-3,138.22%	3,705.46	2,585.50	-1,119.96	-43.32%
1-555-5581	SOFTWARE MAINTENANCE FEES	11,864.09	9,953.19	-1,910.90	-19.20%	119,960.08	94,019.10	-25,940.98	-27.59%
1-555-5600	INSURANCE	1,636.56	1,441.27	-195.29	-13.55%	16,623.62	13,614.17	-3,009.45	-22.11%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.61	1,008.33	-127.28	-12.62%	11,228.78	10,790.41	-438.37	-4.06%
1-555-5651	ATTORNEY RETAINER FEES	1,190.00	1,520.00	330.00	21.71%	23,460.00	24,473.48	1,013.48	4.14%
1-555-5700	TRUSTEE FEES	2,800.00	2,800.00	0.00	0.00%	6,800.00	6,800.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	33,178.64	34,445.32	1,266.68	3.68%	336,853.08	349,319.84	12,466.76	3.57%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-23,098.30	-23,098.30	0.00	0.00%
1-555-5703	2012 BOND INTEREST	15,731.25	16,748.44	1,017.19	6.07%	161,381.25	171,276.07	9,894.82	5.78%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	40,357.20	40,357.20	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,993.10	-1,993.10	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	6,052.60	6,052.60	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	694.00	694.00	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	220,500.00	-21,980.01	-9.97%	2,424,215.35	2,405,000.00	-19,215.35	-0.80%
1-555-5801	AMORIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	25,000.00	25,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	11,050.00	11,050.00	0.00	0.00%
1-555-5850	BAD DEBTS	2,676.13	6,580.24	3,904.11	59.33%	26,047.32	33,430.45	7,383.13	22.09%
Department 555 - GENERAL EXPENSES Total:		726,163.32	683,609.27	-42,554.05	-6.22%	8,034,463.77	7,690,983.08	-343,480.69	-4.47%
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	33,612.83	33,726.52	113.69	0.34%	320,681.65	279,990.80	-40,690.85	-14.53%
1-560-5101	CONTRACT SALARY	0.00	933.57	933.57	100.00%	0.00	5,675.84	5,675.84	100.00%
1-560-5102	CAPITALIZED COSTS	-19,270.00	-17,837.36	1,432.64	8.03%	-191,703.75	-151,300.00	40,403.75	26.70%
1-560-5104	PERS-ENGINEERING	5,149.46	5,018.05	-131.41	-2.62%	47,755.85	38,590.59	-9,165.26	-23.75%
1-560-5105	HEALTH INSURANCE	5,695.92	4,264.46	-1,431.46	-33.57%	50,099.94	45,006.33	-5,093.61	-11.32%
1-560-5106	LIFE INSURANCE	136.36	93.40	-42.96	-46.00%	1,101.85	1,046.68	-55.17	-5.27%
1-560-5107	DISABILITY INSURANCE	42.20	27.79	-14.41	-51.85%	329.19	314.44	-14.75	-4.69%
1-560-5111	FICA	2,443.62	2,414.82	-28.80	-1.19%	23,679.75	20,307.27	-3,372.48	-16.61%
1-560-5251	TRAVEL EXPENSE	635.02	336.99	-298.03	-88.44%	2,610.34	445.09	-2,165.25	-486.47%
1-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	375.00	330.00	-45.00	-13.64%
1-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	324.08	150.00	-174.08	-116.05%
1-560-5306	SUPPLIES	0.00	456.03	456.03	100.00%	3,156.30	2,286.20	-870.10	-38.06%
1-560-5307	OUTSIDE SERVICES	385.07	259.57	-125.50	-48.35%	8,731.56	5,081.35	-3,650.21	-71.84%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	30.00	30.00	100.00%	562.50	1,278.00	715.50	55.99%
1-560-5551	VEHICLE EXPENSE	526.84	705.59	178.75	25.33%	5,318.99	4,417.91	-901.08	-20.40%
1-560-5581	SOFTWARE MAINTENANCE	891.45	723.63	-167.82	-23.19%	8,356.49	7,273.53	-1,082.96	-14.89%
1-560-5601	WORKMANS COMPENSATION	602.81	533.86	-68.95	-12.92%	5,614.40	5,764.78	150.38	2.61%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENT	27.89	19.95	-7.94	-39.80%	278.14	209.60	-68.54	-32.70%
1-560-5603	INSURANCE-VEHICLES	53.10	44.77	-8.33	-18.61%	464.36	363.38	-100.98	-27.79%
1-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	21,666.60	21,600.00	-66.60	-0.31%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-26,000.00	-33,500.00	-7,500.00	-22.39%
Department 560 - ENGINEERING Total:		28,899.23	29,711.64	812.41	2.73%	283,403.24	255,331.79	-28,071.45	-10.99%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2022-2023 April Activity	2021-2022 April Activity	April 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	71,446.68	83,888.56	12,441.88	14.83%	714,414.57	577,317.87	-137,096.70	-23.75%
1-565-5102	CAPITALIZED COSTS	-1,456.87	-455.00	1,001.87	220.19%	-3,784.37	-7,275.00	-3,490.63	-47.98%
1-565-5104	PERS-FIELD	10,762.39	12,298.05	1,535.66	12.49%	110,230.71	84,273.38	-25,957.33	-30.80%
1-565-5105	HEALTH INSURANCE	10,602.82	12,700.99	2,098.17	16.52%	110,875.05	117,768.07	6,893.02	5.85%
1-565-5106	LIFE INSURANCE	331.17	298.87	-32.30	-10.81%	3,173.78	2,656.42	-517.36	-19.48%
1-565-5107	DISABILITY INSURANCE	102.48	88.95	-13.53	-15.21%	1,001.77	814.27	-187.50	-23.03%
1-565-5110	UNIFORMS	970.24	658.48	-311.76	-47.35%	9,514.89	8,392.01	-1,122.88	-13.38%
1-565-5111	FICA	5,193.40	5,824.82	631.42	10.84%	53,349.37	40,189.58	-13,159.79	-32.74%
1-565-5251	TRAVEL AND TRAINING	591.72	696.98	105.26	15.10%	6,798.87	5,807.67	-991.20	-17.07%
1-565-5304	SAFETY EQUIPMENT	0.00	16.37	16.37	100.00%	2,844.07	4,508.37	1,664.30	36.92%
1-565-5305	MISCELLANEOUS	231.58	0.00	-231.58	0.00%	364.45	546.48	182.03	33.31%
1-565-5306	OFFICE SUPPLIES	159.48	1,094.34	934.86	85.43%	2,586.67	4,762.87	2,176.20	45.69%
1-565-5307	OUTSIDE SERVICES	1,072.95	285.65	-787.30	-275.62%	8,571.82	5,732.20	-2,839.62	-49.54%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	170.00	170.00	100.00%	751.00	902.15	151.15	16.75%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	8,105.98	7,908.14	-197.84	-2.50%
1-565-5350	UTILITIES	7,886.62	6,362.03	-1,524.59	-23.96%	83,487.94	48,136.22	-35,351.72	-73.44%
1-565-5551	VEHICLE MAINT.	571.79	3,305.08	2,733.29	82.70%	50,962.02	36,073.35	-14,888.67	-41.27%
1-565-5552	FIELD REPAIR AND MAINT.	24,555.81	9,962.48	-14,593.33	-146.48%	297,006.21	257,888.38	-39,117.83	-15.17%
1-565-5555	SCADA HAND TOOLS	0.00	59.25	59.25	100.00%	250.54	392.36	141.82	36.15%
1-565-5557	EQUIPMENT MAINT.	2,558.42	106.64	-2,451.78	-2,299.12%	12,575.21	6,781.03	-5,794.18	-85.45%
1-565-5558	SUPPLIES, HAND TOOLS	2,886.32	3,953.45	1,067.13	26.99%	36,748.07	29,740.92	-7,007.15	-23.56%
1-565-5559	GAS AND OIL	4,599.84	4,374.54	-225.30	-5.15%	44,534.40	35,293.19	-9,241.21	-26.18%
1-565-5560	GENERATOR MAINTENANCE	0.00	20.72	20.72	100.00%	6,375.57	2,520.77	-3,854.80	-152.92%
1-565-5561	BUILDING MAINT.	347.77	395.47	47.70	12.06%	13,848.08	7,866.46	-5,981.62	-76.04%
1-565-5563	WATER TOWER MAINT	93.06	3,108.14	3,015.08	97.01%	7,941.23	14,510.64	6,569.41	45.27%
1-565-5601	WORKMANS COMPENSATION	1,819.71	2,220.45	400.74	18.05%	21,375.01	20,427.00	-948.01	-4.64%
1-565-5602	INS.-VEHICLES & BLDGS.	1,804.79	1,285.24	-519.55	-40.42%	17,560.09	12,967.26	-4,592.83	-35.42%
1-565-5800	DEPRECIATION	9,166.66	8,330.00	-836.66	-10.04%	91,666.60	83,300.00	-8,366.60	-10.04%
Department 565 - FIELD Total:		156,298.83	161,050.55	4,751.72	2.95%	1,713,129.60	1,410,202.06	-302,927.54	-21.48%
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	50,713.67	70,614.88	19,901.21	28.18%	535,834.18	514,415.27	-21,418.91	-4.16%
1-570-5104	PERS-OFFICE	7,745.17	10,453.09	2,707.92	25.91%	82,183.37	74,482.66	-7,700.71	-10.34%
1-570-5105	HEALTH INSURANCE	6,534.30	6,847.34	313.04	4.57%	65,958.87	65,446.28	-512.59	-0.78%
1-570-5106	LIFE INSURANCE	155.84	149.44	-6.40	-4.28%	1,521.08	1,607.61	86.53	5.38%
1-570-5107	DISABILITY INSURANCE	48.23	44.47	-3.76	-8.46%	474.12	465.74	-8.38	-1.80%
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	3,681.13	4,963.44	1,282.31	25.84%	39,565.31	35,688.43	-3,876.88	-10.86%
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	284.97	115.65	-169.32	-146.41%	3,363.50	540.88	-2,822.62	-521.86%
1-570-5306	OFFICE SUPPLIES	1,443.46	1,044.41	-399.05	-38.21%	9,288.25	11,310.52	2,022.27	17.88%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2022-2023	2021-2022	April Variance		2022-2023	2021-2022	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-570-5307	OUTSIDE SERVICES	158.40	409.83	251.43	61.35%	2,624.11	1,983.09	-641.02	-32.32%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	527.69	468.15	-59.54	-12.72%
1-570-5309	POSTAGE/MAILING	7,474.44	7,501.33	26.89	0.36%	105,146.66	113,036.52	7,889.86	6.98%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	0.00	-119.24	0.00%
1-570-5311	PUBLIC RELATIONS	215.33	67.53	-147.80	-218.87%	5,390.24	3,897.06	-1,493.18	-38.32%
1-570-5312	ARKANSAS ONE CALL	814.75	805.72	-9.03	-1.12%	6,608.03	7,536.63	928.60	12.32%
1-570-5313	CASH LONG/SHORT	-8.10	10.00	18.10	181.00%	323.01	-252.81	-575.82	-227.77%
1-570-5320	COMPUTER EXPENSE	206.11	438.28	232.17	52.97%	2,960.94	4,608.74	1,647.80	35.75%
1-570-5601	WORKMANS COMPENSATION	44.21	57.49	13.28	23.10%	521.66	573.70	52.04	9.07%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-13,750.00	-3,750.00	10,000.00	266.67%
Department 570 - OFFICE Total:		80,136.91	104,147.90	24,010.99	23.05%	853,806.17	833,154.41	-20,651.76	-2.48%
Department: 580 - METER READING									
1-580-5100	SALARIES	0.00	13,190.13	13,190.13	100.00%	0.00	91,073.90	91,073.90	100.00%
1-580-5104	PERS-METER READING	0.00	1,897.21	1,897.21	100.00%	0.00	13,161.16	13,161.16	100.00%
1-580-5105	HEALTH INSURANCE	0.00	1,705.79	1,705.79	100.00%	0.00	17,824.19	17,824.19	100.00%
1-580-5106	LIFE INSURANCE	0.00	37.36	37.36	100.00%	0.00	373.97	373.97	100.00%
1-580-5107	DISABILITY INSURANCE	0.00	11.12	11.12	100.00%	0.00	112.28	112.28	100.00%
1-580-5110	UNIFORMS	0.00	100.89	100.89	100.00%	0.00	1,539.29	1,539.29	100.00%
1-580-5111	FICA	0.00	934.36	934.36	100.00%	0.00	6,531.24	6,531.24	100.00%
1-580-5570	MAINTENANCE AND FUEL	0.00	491.98	491.98	100.00%	0.00	7,943.66	7,943.66	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	1,255.16	1,255.16	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	8,300.00	8,300.00	100.00%
1-580-5950	TRANSFER MR COSTS/SEWER	0.00	-925.00	-925.00	-100.00%	0.00	-16,250.00	-16,250.00	-100.00%
Department 580 - METER READING Total:		0.00	18,402.74	18,402.74	100.00%	0.00	132,129.87	132,129.87	100.00%
Department: 990 - APERS PENSION									
1-990-9900	APERS PENSION ADJ.	0.00	0.00	0.00	0.00%	271,895.03	0.00	-271,895.03	0.00%
Department 990 - APERS PENSION Total:		0.00	0.00	0.00	0.00%	271,895.03	0.00	-271,895.03	0.00%
Expense Total:		991,498.29	996,922.10	5,423.81	0.54%	11,156,697.81	10,321,801.21	-834,896.60	-8.09%
Fund 1 Surplus (Deficit):		335,697.09	65,761.31	269,935.78	410.48%	4,114,534.58	2,817,847.84	1,296,686.74	46.02%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2022-2023	2021-2022	April Variance		2022-2023	2021-2022	YTD Variance	
		April Activity	April Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	820,176.42	746,227.21	73,949.21	9.91%	8,619,323.80	7,709,000.99	910,322.81	11.81%
2-4450.00	COMMERCIAL SEWER	255,763.80	246,800.91	8,962.89	3.63%	2,890,579.97	2,455,641.72	434,938.25	17.71%
2-4460.00	INDUSTRIAL SEWER	179,173.81	166,393.25	12,780.56	7.68%	2,027,135.68	1,878,340.62	148,795.06	7.92%
2-4470.02	LABOR SALES	790.36	1,454.70	-664.34	-45.67%	7,453.80	6,590.50	863.30	13.10%
2-4470.03	MACHINE TIME SALES	321.70	497.50	-175.80	-35.34%	9,519.75	4,835.00	4,684.75	96.89%
2-4471.05	PENALTY	14,839.93	11,472.40	3,367.53	29.35%	80,189.83	123,541.25	-43,351.42	-35.09%
2-4472.00	INTEREST INCOME-INVESTMNTS	35,470.77	3,344.68	32,126.09	960.51%	268,160.45	31,821.85	236,338.60	742.69%
2-4472.01	INTEREST INCOME-BANK ACCTS	2,919.75	1,016.11	1,903.64	187.35%	45,320.61	9,293.65	36,026.96	387.65%
2-4472.98	INTEREST INCOME-BOND FUNDS	1,962.50	16.88	1,945.62	11,526.18%	10,671.01	126.02	10,544.99	8,367.71%
2-4474.00	SALE OF ASSETS	0.00	0.00	0.00	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%	6,000.00	6,000.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	5,610.00	6,960.00	-1,350.00	-19.40%	56,700.00	65,031.00	-8,331.00	-12.81%
2-4476.10	ACCESS FEES	43,500.00	2,100.00	41,400.00	1,971.43%	219,930.00	260,400.00	-40,470.00	-15.54%
2-4476.20	IMPACT FEES	235,800.00	94,600.00	141,200.00	149.26%	865,200.00	1,251,800.00	-386,600.00	-30.88%
2-4482.00	INLAND BILLING REVENUE	5,501.75	5,421.75	80.00	1.48%	52,713.75	54,041.75	-1,328.00	-2.46%
2-4485.00	MISCELLANEOUS INCOME	8,225.57	8,911.34	-685.77	-7.70%	112,452.02	94,743.82	17,708.20	18.69%
Revenue Total:		1,610,656.36	1,295,816.73	314,839.63	24.30%	15,279,746.17	13,961,753.17	1,317,993.00	9.44%
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	0.00	-54.64	-54.64	-100.00%	1,346.83	1,079.41	-267.42	-24.77%
2-555-5300	SECURITY ALARM FEES	0.00	10.95	10.95	100.00%	10.95	109.50	98.55	90.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	60.00	39.00	-21.00	-53.85%	1,361.60	133.50	-1,228.10	-919.93%
2-555-5302	JANITORIAL EXPENSE	1,654.15	4,734.63	3,080.48	65.06%	17,016.91	17,626.84	609.93	3.46%
2-555-5305	MISCELLANEOUS	12,813.81	2,670.76	-10,143.05	-379.78%	132,011.20	40,570.45	-91,440.75	-225.39%
2-555-5331	IWG/USGS	0.00	-5,125.00	-5,125.00	-100.00%	0.00	10,157.00	10,157.00	100.00%
2-555-5350	UTILITIES	1,904.20	1,766.41	-137.79	-7.80%	28,125.68	23,349.94	-4,775.74	-20.45%
2-555-5401	CITY FRANCHISE FEES	45,982.49	41,080.39	-4,902.10	-11.93%	482,851.00	422,871.31	-59,979.69	-14.18%
2-555-5580	EQUIP. MAINT. FEES	762.60	23.55	-739.05	-3,138.22%	3,705.46	2,585.50	-1,119.96	-43.32%
2-555-5581	SOFTWARE MAINTENANCE FEES	11,864.08	9,953.20	-1,910.88	-19.20%	119,960.09	93,862.17	-26,097.92	-27.80%
2-555-5600	INSURANCE	787.23	822.86	35.63	4.33%	8,138.77	7,716.19	-422.58	-5.48%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.61	1,008.33	-127.28	-12.62%	11,228.78	10,790.41	-438.37	-4.06%
2-555-5651	ATTORNEY RETAINER FEES	790.00	3,120.00	2,330.00	74.68%	25,520.00	33,446.22	7,926.22	23.70%
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%	1,879,166.60	1,991,666.70	112,500.10	5.65%
2-555-5801	AMORTIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	25,000.00	25,000.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	11,050.00	11,050.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	9,014.35	6,014.35	66.72%	30,317.70	41,102.36	10,784.66	26.24%
Department 555 - GENERAL EXPENSES Total:		271,275.83	259,836.46	-11,439.37	-4.40%	2,780,811.57	2,737,117.50	-43,694.07	-1.60%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2022-2023 April Activity	2021-2022 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	24,952.01	34,863.84	9,911.83	28.43%	262,696.13	260,209.97	-2,486.16	-0.96%
2-560-5101	CONTRACT SALARY	0.00	933.57	933.57	100.00%	0.00	5,675.83	5,675.83	100.00%
2-560-5102	CAPITALIZED COSTS	-13,536.25	-16,786.11	-3,249.86	-19.36%	-137,446.25	-141,365.00	-3,918.75	-2.77%
2-560-5104	PERS-ENGINEERING	3,822.66	5,168.88	1,346.22	26.04%	40,545.62	37,104.32	-3,441.30	-9.27%
2-560-5105	HEALTH INSURANCE	2,441.11	1,705.78	-735.33	-43.11%	24,643.12	22,068.12	-2,575.00	-11.67%
2-560-5106	LIFE INSURANCE	56.97	60.28	3.31	5.49%	576.27	610.07	33.80	5.54%
2-560-5107	DISABILITY INSURANCE	16.86	17.87	1.01	5.65%	169.64	178.46	8.82	4.94%
2-560-5111	FICA	1,823.76	2,456.46	632.70	25.76%	19,470.66	17,795.83	-1,674.83	-9.41%
2-560-5251	TRAVEL EXPENSE	417.84	336.98	-80.86	-24.00%	4,860.36	445.08	-4,415.28	-992.02%
2-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	1,971.17	380.00	-1,591.17	-418.73%
2-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	324.09	362.60	38.51	10.62%
2-560-5306	SUPPLIES	0.00	374.31	374.31	100.00%	1,566.64	1,822.28	255.64	14.03%
2-560-5307	OUTSIDE SERVICES	138.72	396.42	257.70	65.01%	1,870.35	3,041.11	1,170.76	38.50%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	314.50	208.00	-106.50	-51.20%
2-560-5551	VEHICLE EXPENSE	67.73	107.27	39.54	36.86%	1,560.32	1,834.11	273.79	14.93%
2-560-5582	SOFTWARE MAINTENANCE	273.12	277.71	4.59	1.65%	2,731.16	2,483.37	-247.79	-9.98%
2-560-5601	WORKMANS COMPENSATION	288.45	352.28	63.83	18.12%	3,267.48	3,607.88	340.40	9.43%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENT	24.63	19.95	-4.68	-23.46%	248.80	209.60	-39.20	-18.70%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	181.90	181.90	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	21,666.60	21,600.00	-66.60	-0.31%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	3,200.00	-1,000.00	-31.25%	26,000.00	33,500.00	7,500.00	22.39%
Department 560 - ENGINEERING Total:		27,172.46	35,663.68	8,491.22	23.81%	277,218.56	271,953.53	-5,265.03	-1.94%
Department: 565 - FIELD									
2-565-5100	FIELD SALARIES	71,463.54	75,050.96	3,587.42	4.78%	733,295.73	541,933.04	-191,362.69	-35.31%
2-565-5102	CAPITALIZED COSTS	-1,456.88	0.00	1,456.88	0.00%	-5,271.88	-2,400.00	2,871.88	119.66%
2-565-5104	PERS-FIELD	10,863.46	11,319.65	456.19	4.03%	112,922.44	80,195.60	-32,726.84	-40.81%
2-565-5105	HEALTH INSURANCE	13,043.92	10,234.71	-2,809.21	-27.45%	131,237.92	107,973.77	-23,264.15	-21.55%
2-565-5106	LIFE INSURANCE	379.79	289.22	-90.57	-31.32%	3,598.61	2,900.50	-698.11	-24.07%
2-565-5107	DISABILITY INSURANCE	112.41	85.40	-27.01	-31.63%	1,059.86	848.36	-211.50	-24.93%
2-565-5110	UNIFORMS	971.24	1,327.76	356.52	26.85%	13,981.62	8,926.32	-5,055.30	-56.63%
2-565-5111	FICA	5,126.63	5,344.95	218.32	4.08%	53,667.08	37,835.08	-15,832.00	-41.84%
2-565-5251	TRAVEL AND TRAINING	1,445.87	1,048.60	-397.27	-37.89%	11,509.94	5,985.03	-5,524.91	-92.31%
2-565-5304	SAFETY EQUIPMENT	52.53	16.36	-36.17	-221.09%	2,846.46	5,016.41	2,169.95	43.26%
2-565-5305	MISCELLANEOUS	231.57	0.00	-231.57	0.00%	766.90	367.62	-399.28	-108.61%
2-565-5306	OFFICE SUPPLIES	159.47	1,094.34	934.87	85.43%	2,939.67	4,719.07	1,779.40	37.71%
2-565-5307	OUTSIDE SERVICES	1,072.95	944.11	-128.84	-13.65%	8,830.38	7,877.54	-952.84	-12.10%
2-565-5308	DUES, SUBSCR, LICENSE	22.00	30.00	8.00	26.67%	282.00	675.66	393.66	58.26%
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	5,968.37	5,775.30	-193.07	-3.34%	64,898.34	59,296.01	-5,602.33	-9.45%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	566.09	567.85	1.76	0.31%	6,002.93	5,765.43	-237.50	-4.12%
2-565-5551	VEHICLE MAINT.	3,713.95	1,848.77	-1,865.18	-100.89%	27,837.56	14,767.99	-13,069.57	-88.50%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2022-2023	2021-2022	April Variance		2022-2023	2021-2022	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-565-5552	FIELD REPAIR AND MAINT.	49,349.54	742.44	-48,607.10	-6,546.94%	533,517.06	33,127.13	-500,389.93	-1,510.51%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	-9.89	0.00	9.89	0.00%
2-565-5554	CAMERA	0.00	75.72	75.72	100.00%	7,822.79	19,945.12	12,122.33	60.78%
2-565-5555	SCADA HAND TOOLS	0.00	59.24	59.24	100.00%	272.44	392.35	119.91	30.56%
2-565-5556	FLUSHTRUCKS	7,719.01	13,990.04	6,271.03	44.82%	69,958.51	27,701.88	-42,256.63	-152.54%
2-565-5557	EQUIPMENT MAINT.	1,926.53	169.13	-1,757.40	-1,039.08%	6,203.72	5,959.78	-243.94	-4.09%
2-565-5558	SUPPLIES, HAND TOOLS	532.06	137.96	-394.10	-285.66%	13,557.71	11,559.86	-1,997.85	-17.28%
2-565-5559	GAS AND OIL	5,064.02	4,753.19	-310.83	-6.54%	55,567.92	37,063.52	-18,504.40	-49.93%
2-565-5560	GENERATOR MAINTENANCE	0.00	1,043.34	1,043.34	100.00%	10,287.58	10,871.59	584.01	5.37%
2-565-5561	BUILDING MAINT.	347.76	369.02	21.26	5.76%	13,684.48	7,735.02	-5,949.46	-76.92%
2-565-5563	LIFT STATION MAINT	2,441.22	443.86	-1,997.36	-450.00%	16,186.30	22,080.39	5,894.09	26.69%
2-565-5580	CUES SOFTWARE	455.50	169.17	-286.33	-169.26%	8,237.12	1,691.70	-6,545.42	-386.91%
2-565-5601	WORKMANS COMPENSATION	1,977.55	2,252.64	275.09	12.21%	21,993.19	23,896.50	1,903.31	7.96%
2-565-5602	INS.-VEHICLES & BLDGS.	1,386.95	1,232.45	-154.50	-12.54%	13,651.68	12,567.74	-1,083.94	-8.62%
2-565-5800	DEPRECIATION	17,500.00	16,600.00	-900.00	-5.42%	175,000.00	166,000.00	-9,000.00	-5.42%
Department 565 - FIELD Total:		202,437.05	157,016.18	-45,420.87	-28.93%	2,120,343.28	1,304,914.25	-815,429.03	-62.49%
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	48,721.26	73,384.51	24,663.25	33.61%	505,072.34	515,356.73	10,284.39	2.00%
2-570-5104	PERS-OFFICE	7,459.09	10,857.60	3,398.51	31.30%	78,012.16	74,865.04	-3,147.12	-4.20%
2-570-5105	HEALTH INSURANCE	8,137.03	7,700.24	-436.79	-5.67%	72,713.42	73,596.84	883.42	1.20%
2-570-5106	LIFE INSURANCE	170.91	200.92	30.01	14.94%	1,617.26	1,848.17	230.91	12.49%
2-570-5107	DISABILITY INSURANCE	50.59	59.57	8.98	15.07%	482.59	551.63	69.04	12.52%
2-570-5111	FICA	3,554.34	5,183.36	1,629.02	31.43%	37,579.10	35,997.26	-1,581.84	-4.39%
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	284.95	115.63	-169.32	-146.43%	3,363.61	551.25	-2,812.36	-510.18%
2-570-5306	OFFICE SUPPLIES	534.81	507.84	-26.97	-5.31%	8,476.06	10,774.82	2,298.76	21.33%
2-570-5307	OUTSIDE SERVICES	158.41	409.83	251.42	61.35%	2,726.15	1,983.09	-743.06	-37.47%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	527.69	508.15	-19.54	-3.85%
2-570-5309	POSTAGE/MAILING	7,474.45	8,037.90	563.45	7.01%	105,124.28	113,558.06	8,433.78	7.43%
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	215.33	67.53	-147.80	-218.87%	5,456.53	3,897.03	-1,559.50	-40.02%
2-570-5312	ARKANSAS ONE CALL	814.75	805.73	-9.02	-1.12%	6,608.02	7,536.66	928.64	12.32%
2-570-5320	COMPUTER EXPENSE	206.10	438.26	232.16	52.97%	2,961.05	4,586.82	1,625.77	35.44%
2-570-5601	WORKMANS COMPENSATION	46.45	57.23	10.78	18.84%	529.18	489.80	-39.38	-8.04%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	375.00	1,000.00	266.67%	13,750.00	3,750.00	-10,000.00	-266.67%
Department 570 - OFFICE Total:		77,203.47	108,201.15	30,997.68	28.65%	851,809.72	851,000.45	-809.27	-0.10%
Department: 580 - METER READING									
2-580-5100	SALARIES	0.00	3,588.19	3,588.19	100.00%	0.00	56,924.16	56,924.16	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	751.23	751.23	100.00%	0.00	8,526.91	8,526.91	100.00%

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		2022-2023	2021-2022	April Variance		2022-2023	2021-2022	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-580-5105	HEALTH INSURANCE	0.00	1,705.78	1,705.78	100.00%	0.00	13,960.64	13,960.64	100.00%
2-580-5106	LIFE INSURANCE	0.00	40.18	40.18	100.00%	0.00	372.63	372.63	100.00%
2-580-5107	DISABILITY INSURANCE	0.00	11.91	11.91	100.00%	0.00	108.81	108.81	100.00%
2-580-5110	UNIFORMS	0.00	100.89	100.89	100.00%	0.00	1,514.13	1,514.13	100.00%
2-580-5111	FICA	0.00	448.08	448.08	100.00%	0.00	4,196.25	4,196.25	100.00%
2-580-5570	MAINTENANCE AND FUEL	0.00	1,407.39	1,407.39	100.00%	0.00	13,650.32	13,650.32	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	962.88	962.88	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	8,300.00	8,300.00	100.00%
2-580-5950	TRANSFER MR COSTS/WATER	0.00	925.00	925.00	100.00%	0.00	16,250.00	16,250.00	100.00%
Department 580 - METER READING Total:		0.00	9,903.18	9,903.18	100.00%	0.00	124,199.52	124,199.52	100.00%
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	87,956.98	97,598.48	9,641.50	9.88%	805,111.16	730,808.54	-74,302.62	-10.17%
2-591-5102	CAPITALIZED COSTS	0.00	-1,348.75	-1,348.75	-100.00%	-3,412.50	-9,052.50	-5,640.00	-62.30%
2-591-5104	PERS-RPCF	11,587.35	14,732.36	3,145.01	21.35%	122,597.00	107,848.50	-14,748.50	-13.68%
2-591-5105	HEALTH INSURANCE	13,832.94	11,940.50	-1,892.44	-15.85%	126,761.03	123,936.43	-2,824.60	-2.28%
2-591-5106	LIFE & DISABILITY INSURANCE	418.36	390.74	-27.62	-7.07%	3,951.68	3,882.57	-69.11	-1.78%
2-591-5110	UNIFORMS	751.20	509.04	-242.16	-47.57%	6,064.12	5,089.00	-975.12	-19.16%
2-591-5111	FICA	6,411.09	6,907.34	496.25	7.18%	58,583.74	50,709.53	-7,874.21	-15.53%
2-591-5251	TRAVEL AND TRAINING	0.00	469.55	469.55	100.00%	4,482.05	1,969.84	-2,512.21	-127.53%
2-591-5304	PERSONNEL SAFETY EQUIP.	0.00	65.68	65.68	100.00%	6,437.86	6,745.01	307.15	4.55%
2-591-5305	MISCELLANEOUS	81.40	0.00	-81.40	0.00%	255.18	23.21	-231.97	-999.44%
2-591-5306	OFFICE SUPPLIES & POSTAGE	462.39	237.12	-225.27	-95.00%	2,926.46	3,139.45	212.99	6.78%
2-591-5307	OUTSIDE SERVICES	1,171.25	502.26	-668.99	-133.20%	7,002.76	6,122.27	-880.49	-14.38%
2-591-5308	PUBLICATIONS AND DUES	0.00	30.00	30.00	100.00%	11,312.00	10,931.79	-380.21	-3.48%
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	1,252.70	2,394.28	1,141.58	47.68%	12,069.21	12,663.75	594.54	4.69%
2-591-5583	COMPUTER EXPENSE	1,337.46	1,437.37	99.91	6.95%	13,767.70	14,698.75	931.05	6.33%
2-591-5601	WORKMANS COMPENSATION	1,135.15	1,202.21	67.06	5.58%	11,753.89	11,206.16	-547.73	-4.89%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,337.53	2,808.28	-1,529.25	-54.46%	43,333.03	28,458.92	-14,874.11	-52.27%
2-591-5800	DEPRECIATION-WWTP	205,833.33	218,166.67	12,333.34	5.65%	2,058,333.30	2,047,666.70	-10,666.60	-0.52%
2-591-9112	2016 BOND INTEREST	23,183.33	27,100.00	3,916.67	14.45%	247,499.98	286,066.68	38,566.70	13.48%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-92,162.40	-92,162.40	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-32,178.60	-32,178.60	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,315.20	1,315.20	0.00	0.00%
Department 591 - PCF ADMIN Total:		347,449.88	372,840.55	25,390.67	6.81%	3,415,881.61	3,319,888.80	-95,992.81	-2.89%
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	4,202.35	565.00	-3,637.35	-643.78%	5,444.57	645.00	-4,799.57	-744.12%
2-592-5306	LABORATORY SUPPLIES	149.91	0.00	-149.91	0.00%	3,976.49	4,128.56	152.07	3.68%
2-592-5307	OUTSIDE SERVICES	2,630.00	1,590.92	-1,039.08	-65.31%	9,774.94	8,798.11	-976.83	-11.10%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

		2022-2023 April Activity	2021-2022 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-592-5314	PLANT RESEARCH	105.00	1,027.32	922.32	89.78%	6,872.11	5,099.28	-1,772.83	-34.77%
2-592-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	905.19	0.00	-905.19	0.00%
2-592-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	695.55	0.00	-695.55	0.00%
2-592-5970	CHEMICALS	0.00	-2,387.11	-2,387.11	-100.00%	5,389.05	6,109.61	720.56	11.79%
Department 592 - PCF ENVIRONMENTAL Total:		7,087.26	796.13	-6,291.13	-790.21%	33,057.90	24,780.56	-8,277.34	-33.40%
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	614.95	0.00	-614.95	0.00%	2,860.57	372.80	-2,487.77	-667.32%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	18.02	18.02	100.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	407.04	415.28	8.24	1.98%
2-593-5307	OUTSIDE SERVICES	1,830.00	1,669.17	-160.83	-9.64%	5,821.85	4,809.30	-1,012.55	-21.05%
2-593-5350	UTILITIES	69,185.32	52,921.49	-16,263.83	-30.73%	608,259.23	460,853.53	-147,405.70	-31.99%
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	0.00	32.89	32.89	100.00%	11,195.78	12,501.83	1,306.05	10.45%
2-593-5970	CHEMICALS	11,613.52	14,480.68	2,867.16	19.80%	123,883.93	74,470.31	-49,413.62	-66.35%
Department 593 - PCF OPS Total:		83,243.79	69,104.23	-14,139.56	-20.46%	753,542.40	553,474.68	-200,067.72	-36.15%
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	69.81	100.00	30.19	30.19%	437.35	552.38	115.03	20.82%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	105.00	1,662.23	1,557.23	93.68%
2-594-5307	OUTSIDE SERVICES	1,850.15	8,443.47	6,593.32	78.09%	47,022.78	57,918.22	10,895.44	18.81%
2-594-5551	VEHICLE EXPENSE	1,361.34	0.00	-1,361.34	0.00%	1,923.38	3,481.01	1,557.63	44.75%
2-594-5557	EQUIPMENT MAINT.	58,388.70	48,360.95	-10,027.75	-20.74%	289,825.36	351,609.96	61,784.60	17.57%
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	62.50	54.36	-8.14	-14.97%	1,225.99	1,214.14	-11.85	-0.98%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,410.53	1,956.55	546.02	27.91%	13,612.65	10,472.85	-3,139.80	-29.98%
2-594-5562	MAINTENANCE SUPPLIES	1,763.33	587.91	-1,175.42	-199.93%	10,409.30	7,117.38	-3,291.92	-46.25%
Department 594 - PCF MAINTENANCE Total:		64,906.36	59,503.24	-5,403.12	-9.08%	365,445.81	435,978.17	70,532.36	16.18%
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5307	OUTSIDE SERVICES	450.00	0.00	-450.00	0.00%	8,974.75	2,065.28	-6,909.47	-334.55%
2-595-5980	SLUDGE DISPOSAL COSTS	40,085.82	44,640.22	4,554.40	10.20%	481,726.10	406,685.32	-75,040.78	-18.45%
2-595-5981	SLUDGE DISPOSAL REVENUE	-3,333.26	0.00	3,333.26	0.00%	-29,424.12	0.00	29,424.12	0.00%
Department 595 - PCF SMS DISPOSAL EXPENSE Total:		37,202.56	44,640.22	7,437.66	16.66%	461,276.73	408,750.60	-52,526.13	-12.85%
Department: 990 - APERS PENSION									
2-990-9900	APERS PENSION ADJ.	0.00	0.00	0.00	0.00%	434,460.97	0.00	-434,460.97	0.00%
Department 990 - APERS PENSION Total:		0.00	0.00	0.00	0.00%	434,460.97	0.00	-434,460.97	0.00%
Expense Total:		1,117,978.66	1,117,505.02	-473.64	-0.04%	11,493,848.55	10,032,058.06	-1,461,790.49	-14.57%
Fund 2 Surplus (Deficit):		492,677.70	178,311.71	314,365.99	176.30%	3,785,897.62	3,929,695.11	-143,797.49	-3.66%
Total Surplus (Deficit):		828,374.79	244,073.02	584,301.77	239.40%	7,900,432.20	6,747,542.95	1,152,889.25	17.09%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

Group Summary

Department	2022-2023 April Activity	2021-2022 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,327,195.38	1,062,683.41	264,511.97	24.89%	15,271,232.39	13,139,649.05	2,131,583.34	16.22%
Revenue Total:	1,327,195.38	1,062,683.41	264,511.97	24.89%	15,271,232.39	13,139,649.05	2,131,583.34	16.22%
Expense								
555 - GENERAL EXPENSES	726,163.32	683,609.27	-42,554.05	-6.22%	8,034,463.77	7,690,983.08	-343,480.69	-4.47%
560 - ENGINEERING	28,899.23	29,711.64	812.41	2.73%	283,403.24	255,331.79	-28,071.45	-10.99%
565 - FIELD	156,298.83	161,050.55	4,751.72	2.95%	1,713,129.60	1,410,202.06	-302,927.54	-21.48%
570 - OFFICE	80,136.91	104,147.90	24,010.99	23.05%	853,806.17	833,154.41	-20,651.76	-2.48%
580 - METER READING	0.00	18,402.74	18,402.74	100.00%	0.00	132,129.87	132,129.87	100.00%
990 - APERS PENSION	0.00	0.00	0.00	0.00%	271,895.03	0.00	-271,895.03	0.00%
Expense Total:	991,498.29	996,922.10	5,423.81	0.54%	11,156,697.81	10,321,801.21	-834,896.60	-8.09%
Fund 1 Surplus (Deficit):	335,697.09	65,761.31	269,935.78	410.48%	4,114,534.58	2,817,847.84	1,296,686.74	46.02%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

Department	2022-2023 April Activity	2021-2022 April Activity	April Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,610,656.36	1,295,816.73	314,839.63	24.30%	15,279,746.17	13,961,753.17	1,317,993.00	9.44%
Revenue Total:	1,610,656.36	1,295,816.73	314,839.63	24.30%	15,279,746.17	13,961,753.17	1,317,993.00	9.44%
Expense								
555 - GENERAL EXPENSES	271,275.83	259,836.46	-11,439.37	-4.40%	2,780,811.57	2,737,117.50	-43,694.07	-1.60%
560 - ENGINEERING	27,172.46	35,663.68	8,491.22	23.81%	277,218.56	271,953.53	-5,265.03	-1.94%
565 - FIELD	202,437.05	157,016.18	-45,420.87	-28.93%	2,120,343.28	1,304,914.25	-815,429.03	-62.49%
570 - OFFICE	77,203.47	108,201.15	30,997.68	28.65%	851,809.72	851,000.45	-809.27	-0.10%
580 - METER READING	0.00	9,903.18	9,903.18	100.00%	0.00	124,199.52	124,199.52	100.00%
591 - PCF ADMIN	347,449.88	372,840.55	25,390.67	6.81%	3,415,881.61	3,319,888.80	-95,992.81	-2.89%
592 - PCF ENVIRONMENTAL	7,087.26	796.13	-6,291.13	-790.21%	33,057.90	24,780.56	-8,277.34	-33.40%
593 - PCF OPS	83,243.79	69,104.23	-14,139.56	-20.46%	753,542.40	553,474.68	-200,067.72	-36.15%
594 - PCF MAINTENANCE	64,906.36	59,503.24	-5,403.12	-9.08%	365,445.81	435,978.17	70,532.36	16.18%
595 - PCF SMS DISPOSAL EXPENSE	37,202.56	44,640.22	7,437.66	16.66%	461,276.73	408,750.60	-52,526.13	-12.85%
990 - APERS PENSION	0.00	0.00	0.00	0.00%	434,460.97	0.00	-434,460.97	0.00%
Expense Total:	1,117,978.66	1,117,505.02	-473.64	-0.04%	11,493,848.55	10,032,058.06	-1,461,790.49	-14.57%
Fund 2 Surplus (Deficit):	492,677.70	178,311.71	314,365.99	176.30%	3,785,897.62	3,929,695.11	-143,797.49	-3.66%
Total Surplus (Deficit):	828,374.79	244,073.02	584,301.77	239.40%	7,900,432.20	6,747,542.95	1,152,889.25	17.09%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2023

Fund Summary

Fund	2022-2023	2021-2022	April Variance		2022-2023	2021-2022	YTD Variance	
	April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	335,697.09	65,761.31	269,935.78	410.48%	4,114,534.58	2,817,847.84	1,296,686.74	46.02%
2 - SEWER	492,677.70	178,311.71	314,365.99	176.30%	3,785,897.62	3,929,695.11	-143,797.49	-3.66%
Total Surplus (Deficit):	828,374.79	244,073.02	584,301.77	239.40%	7,900,432.20	6,747,542.95	1,152,889.25	17.09%

ROGERS WATER UTILITIES SCHEDULE OF FUNDS

April 2023

		RESTRICTED						April 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	86,804					-	86,804	132,292	-	132,292	\$ (45,488)
Checking-Bank of Rogers	408,924					-	408,924	305,782	-	305,782	\$ 103,142
Savings-Utility Money Fund	3,457,806					-	3,457,806	1,527,803	-	1,527,803	\$ 1,930,003
Savings-Depr Money Fund					89,895	89,895	89,895		151,806	151,806	\$ (61,911)
Savings-O&M Money Fund	699,289					-	699,289	2,217,471		2,217,471	\$ (1,518,182)
Access/Impact Fees-Simmons				308,739		308,739	308,739		1,189,826	1,189,826	\$ (881,087)
									-	-	\$ -
Investments-CD's	13,325,837	1,098,198			2,501,919	3,600,117	16,925,954	10,989,534	3,555,037	14,544,571	\$ 2,381,383
									-	-	\$ -
Checking-Meter Deposits		382,448				382,448	382,448		435,591	435,591	\$ (53,143)
									-	-	\$ -
Regions Bank-2012 Bonds			261,184			261,184	261,184		246,121	246,121	\$ 15,063
Regions Bank-2016 Bonds			223,825			223,825	223,825		206,429	206,429	\$ 17,396
TOTAL WATER	17,980,385	1,480,645	485,009	308,739	2,591,814	4,866,208	22,846,593	15,174,607	5,784,810	20,959,417	1,887,176
SEWER											
Petty Cash	150					\$ -	\$ 150	150	-	\$ 150	\$ -
Savings-Depr Money Fund					147,690	147,690	147,690		204,443	204,443	\$ (56,753)
Savings-O&M Money Fund	1,718,243					-	1,718,243	4,008,985	-	4,008,985	\$ (2,290,742)
Access/Impact Fees-Simmons				558,121		558,121	558,121		2,178,918	2,178,918	\$ (1,620,797)
									-	-	\$ -
Investments-CD's	22,574,362					-	22,574,362	16,135,149	-	16,135,149	\$ 6,439,213
									-	-	\$ -
Regions Bank-2010 Bonds			-			-	-		-	-	\$ -
Regions Bank-2016 Bonds			628,264			628,264	628,264		596,309	596,309	\$ 31,955
TOTAL SEWER	24,292,755	-	628,264	558,121	147,690	1,334,075	25,626,829	20,144,284	2,979,670	23,123,954	2,502,875
GRAND TOTAL	\$ 42,273,140	\$ 1,480,645	\$ 1,113,273	\$ 866,860	\$ 2,739,504	\$ 6,200,282	\$ 48,473,422	\$ 35,318,891	\$ 8,764,480	\$ 44,083,371	4,390,051

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%
APRIL 23	109,068,900	65,969,000	35,412,500	95,260,162	305,710,562	259,438,000	-18%	6%

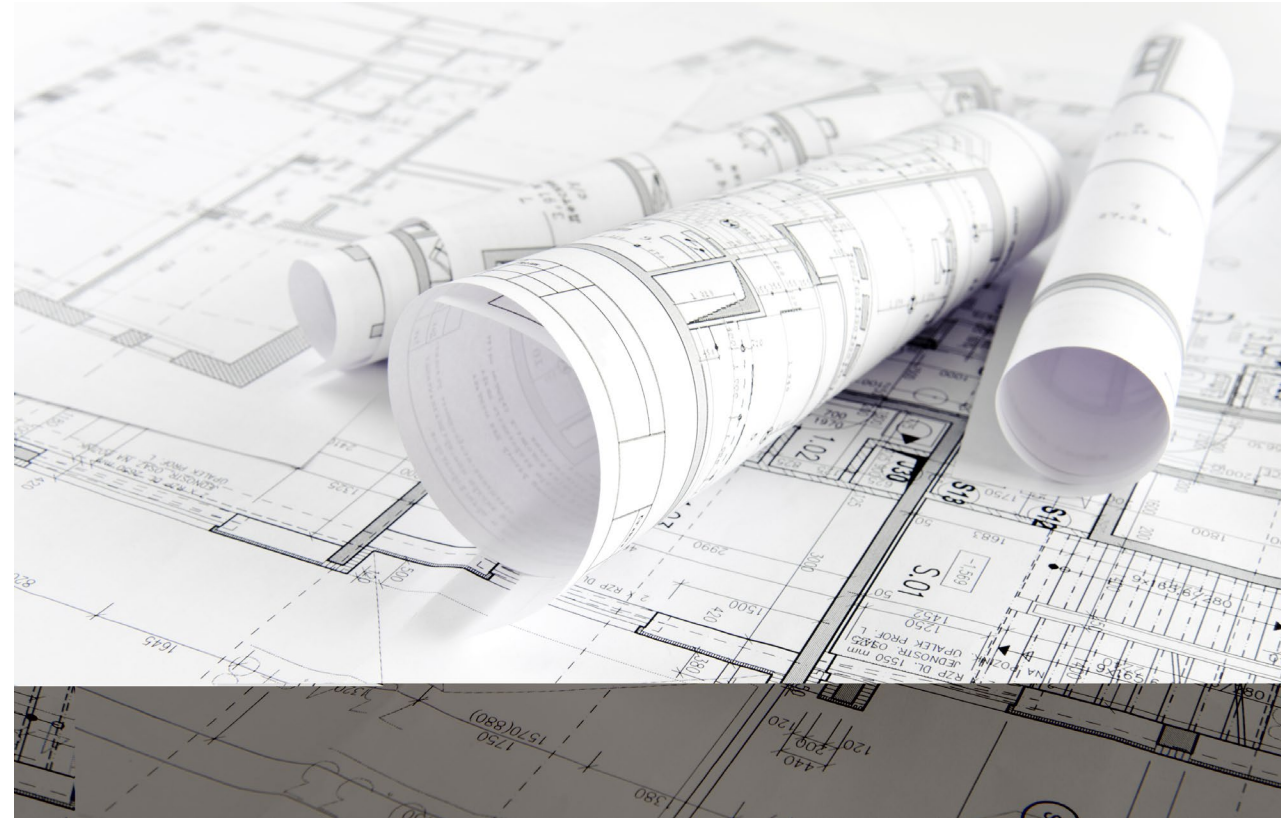
ANNUAL TOTALS

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	444,167,405	250,381,089	134,926,100	127,568,588	957,043,182	969,933,000	1%

Engineering Report

Brian Sartain, Utility Engineer

5/15/23





April Development Plan Review

<i>Civil Review</i>					<i>CCC Review</i>			
	Village at Pinnacle Hills (Cottages @	4th Review	03-Apr-23	Residential Subdivision		Boys & Girls Club	2nd Review	03-Apr-23 Business
	Tidal Wave Auto Spa	5th Review	04-Apr-23	Car Wash		HHS Career Center Addition	1st Review	07-Apr-23 School
	Pinnacle Springs-SJ Collins	5th Review	05-Apr-23	Commercial Mixed Use		Green Acres	1st Review	07-Apr-23 Business
	Tapestry Hotel	2nd Review	06-Apr-23	Hotel		First Street Flats	1st Review	07-Apr-23 Business
	Hawkins Airport Hangar	2nd Review	06-Apr-23	Business		Tapestry Collection Hilton	1st Review	07-Apr-23 Business
	Chick-fil-A Expansion 26th & Pleasant	1st Review	07-Apr-23	Business		Onyx Fashion Cleaners	1st Review	07-Apr-23 Business
	Bellview Place	6th Review	11-Apr-23	Multi-Family		Arkansas Federal Credit Union	3rd Review	07-Apr-23 Business
	Drop Yard NWA	1st Rev TR	14-Apr-23	Business		Nexus Group	1st Review	21-Apr-23 Business
	Townhomes at Scottsdale	1st Rev TR	17-Apr-23	Business		Northwest Park	1st Review	21-Apr-23 City Project
	Villas on Turtle Creek	1st Review	18-Apr-23	Multi-Family		Fields at Pinnacle-Apts-retail-garage	2nd Review	28-Apr-23 Business
	7th Street Water Extension	1st Review	20-Apr-23	Business		Horsebarn Office Bldg- Phase 2	1st Review	28-Apr-23 Business
	Soaring at Scissortail	1st Rev TR	21-Apr-23	Business		Trash Creamery	2nd Review	28-Apr-23 Business
	First Baptist Church Ph. 5	1st Rev TR	21-Apr-23	Business		Fields at Pinnacle-Restaurant Shell-5	2nd Review	28-Apr-23 Business
	Cross Church Pinnacle Hills	1st Rev TR	21-Apr-23	Business				
	McDonald Eye Associates	1st Rev TR	21-Apr-23	Business				
	Hudson Steel Place Ph. 1	9th Review	21-Apr-23	Residential Subdivision				
	Saddle Ridge Town Homes	2nd Review	24-Apr-23	Residential Subdivision				
	NWA Industrial Partners Warehouse	1st Rev TR	24-Apr-23	Business				
	Storage World Global Office Addition	3rd Review	24-Apr-23	Business				
	Tidal Wave Auto Spa	6th Review	25-Apr-23	Car Wash				
	Boundless Grace Baptist Church	2nd Review	26-Apr-23	Sewer Main Extension				
	Venture Park Garage Suites of Arkansas	2nd Review	26-Apr-23	Garages				
	Forty32 Vet Clinic	3rd Review	28-Apr-23	Veterinary Clinic				
	Bellview Place	7th Review	28-Apr-23	Multi-Family				
	Mathis Brothers Furniture Store	1st Rev TR	28-Apr-23	Business				
	Big Dog Boat & RV Storage	2nd Review	28-Apr-23	Storage Units				
	Ritter & Spool	1st Rev TR	28-Apr-23	Business				
	Olive Nature School	1st Rev TR	28-Apr-23	Business				

Project Status



Pre-Design / Concept (7)

-
-

In Design (12)

-
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Out to Bid (0)

Bids Received (0)

Under Construction (8)

-
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-
-



Completed

-

Other Significant Events

-
-
-
-
-

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	7.61								
Phosphorus 30 Day Mo Avg mg/l	1	0.10	0.15	0.15	0.10								
Phosphorus Max 7 day Avg mg/l	2	0.16	0.23	0.15	0.31								
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	77.4								
Total Suspended Solids Mo Avg	20	1.7	4.2	4.2	1.1								
Total Suspended Solids 7 day Avg	30	2.5	7.4	4.2	11.2								
April	Limits												
Ammonia lbs/day Mo Avg	234				<18.50								
Ammonia Mo Avg mg/l	2.0				<.25								
Ammonia max 7 day Avg mg/l	4.5				<.27								
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	<123.6								
CBOD Mo Avg mg/l	15	<2.5	<3.6	<2.4	<4.1								
CBOD Max 7 day Avg. mg/l	23	<3.3	<4.9	<2.6	<1.6								



FOG Inspection Report Monthly Summary for April 2023

- 42 known FSE's were pumped in April. A list of serviced establishments can be generated upon request.
- I received my inspection notices and new FOG posters from Jordan's printing. Each food service establishment that I inspect will receive a poster for each dish-pit/cleanup area.
- One inspection found that a small plastic lid was not properly secured. It was fixed immediately.
- Established Pho Kitchens pumping frequency for every 60 days.
- Another mobile food truck owner has decided to install a small grease interceptor on his truck.
- The bowling alley installed their new grease interceptor. I will be back in a month to establish their frequency.
- I went and spoke to Loma and Wellington's about the FOG program. Luma has already set up their frequency for every quarter. I am waiting for confirmation about pumping service for Wellington's. They opened about a month later than Loma. Both locations say business has been well. I will go back and inspect them both to verify pumping frequencies.
- Texas De Brazil opened recently and was serviced not too long after they opened. I will go out there in a few months to verify their pumping requirements.
- Walk On's interceptor was over saturated. They are supposed to be serviced every 60 days. They had not been serviced in 4 months. I am not sure what exactly went wrong, but the MOD I spoke with contacted me a few days later saying they were serviced and back on their regular schedule. I recommended that they set up a service to have their lines jetted the next time they were pumped.
- Besides that, all other inspections were routine with nothing major to report.

- Paul Burns and I collected industrial samples from Pel-Freezer and Tyson of Rogers. Tyson Rogers kept having issues with their aerator, so we collected two samples for the month.
- I poured up the monthly oil and grease sample.
- 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



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

# of industrial control monitoring activities:	3
Industries control monitored:	Tyson of Rogers (two times), Pel-Freez
# of self monitoring reports processed:	9
# of industrial inspection activities:	0
Industries inspected:	n/a
# of short site visits:	1
Industries visited:	Glad
# of Notices of Violation:	0
Notices of Violation:	n/a

Surcharges March 2023 issued in April 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	3.848952	45.7	0.00	771.8	2386.14	69.4	1222.87	11.78	1269.17	4878.18
SE Poultry	1.544453	121	0.00	392.1	321.67	31.9	152.50	8.42	288.96	763.13
Tyson CNQ	7.127270	117	0.00	360.8	1242.18	2.35	0.00	4.44	131.65	1373.83
Tyson of Rogers	5.412636	40.0	0.00	322.3	717.88	103.7	2802.92	1.35	0.00	3520.80
WestRock	0.069270	1.00	0.00	1200	75.10	43.8	11.65	0.44	0.00	86.75
Sum \$										10622.69

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 \$91,692.26 (User data submitted for nine months).

Tyson of Rogers has had issues with their aeration motor failing. They are pursuing a new aeration system that is more reliable and easier to perform maintenance on. They will most likely have violations for CBOD loading and min pH for the April monitoring period.

Report prepared by Paul Burns, Pretreatment Coordinator

Pollution Control Facility Significant Events

April 2023

1. Still searching for a new maintenance technician.
2. We sent several employees for training in Hot Springs and 2 employees to a microscopy class as well. At Hot Springs, our FOG inspector, Amber Owens, was recognized as the pretreatment person of the year for the state.
3. One of our headworks screens has failed. Manufacturer support is lacking. We attempted to self-repair but failed. We have now reached out to a repair shop familiar with the equipment for assistance.
4. We treated 446.2 MG in April. $30 \times 8.5 \text{ MGD} = 255 \text{ MG}$. That means we treated approximately 38.1 MG from I and I. These flows included 2.56" of rain over 8 events. The historical average rainfall for April is 3.06".

Field Operations Report

Johnny Lunsford, Construction & Maintenance Manager

5/15/23



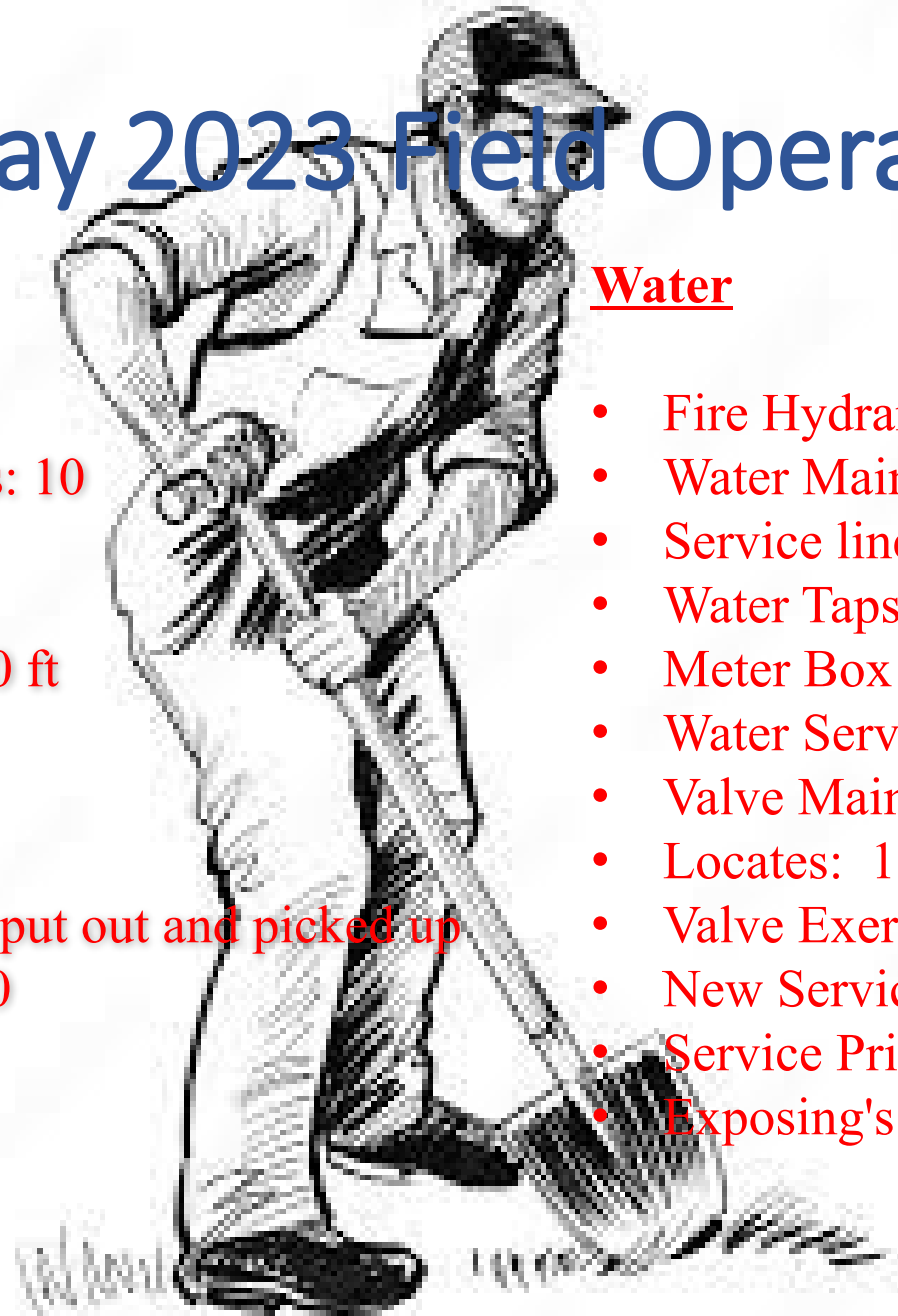
May 2023 Field Operations

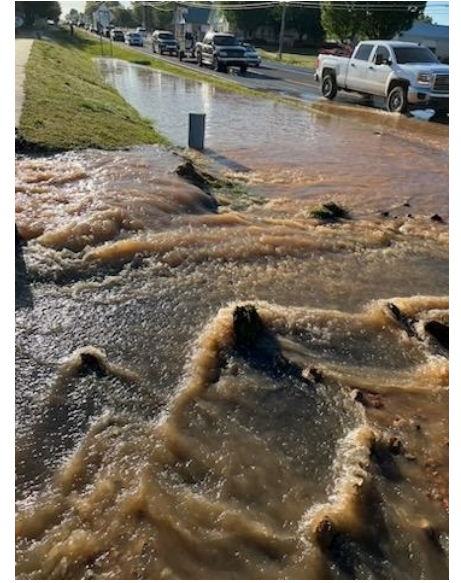
Sewer

- Lift Station Cleaning: 4 hrs
- Manhole repair/adjustments: 10
- Manhole Inspections: 157
- TV Inspection: 14922 ft
- Sewer Line Flushing: 39850 ft
- New Sewer Taps: 4
- Overflows: 1
- Leak Detection: 6
- Leak Logging: 300 loggers put out and picked up
- Work Orders Completed; 60
- Bore Permits-: 28
- Leak Monitors Install: 132

Water

- Fire Hydrant Repair: 3
- Water Main Leaks/Breaks: 8
- Service line Repairs: 19
- Water Taps: 2
- Meter Box Repairs: 7
- Water Services Rebuild: 2
- Valve Maintenance: 1
- Locates: 1347
- Valve Exercising: 0
- New Services: 7
- Service Pricing: 13
- Exposing's: 5





May 2023 Field Operations

- Highlights:



Annual Budget Fiscal Year 2024

DRAFT

5/12/23

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Rogers Water Department
Cash Basis
FY 24 Budget

5/12/2023

	Fiscal Year 2023 <u>Budgeted</u>	Fiscal Year 2023 <u>Estimated</u>	Fiscal Year 2024 <u>Budgeted</u>	<u>%Change</u>
<u>Revenue</u>				
Residential Water	\$ 9,170,000	\$ 9,560,000	\$ 10,130,000	6.0%
Commercial Water	4,410,000	4,730,000	5,010,000	5.9%
Industrial Water	1,680,000	1,690,000	1,790,000	5.9%
Interest Income	25,000	260,000	200,000	-23.1%
Access/Impact/New Customer Fee	670,000	585,000	570,000	-2.6%
Miscellaneous Income	705,000	665,000	665,000	0.0%
Service Charge	480,000	250,000	480,000	92.0%
Total Revenue	<u>17,140,000</u>	<u>17,740,000</u>	<u>18,845,000</u>	<u>6.2%</u>
<u>Operating Expenses</u>				
General Expense	6,460,941	6,213,465	6,896,731	11.0%
Engineering Expense	384,710	360,256	464,975	29.1%
Field Expense	1,935,722	1,972,463	2,298,513	16.5%
Office Expense	1,086,330	1,025,455	1,219,278	18.9%
Capital Projects-Funded Depreciati	5,568,000	1,543,461	5,131,000	232.4% (See W-4
Total Operating Expenses	<u>15,435,703</u>	<u>11,115,100</u>	<u>16,010,497</u>	<u>44.0%</u>
<u>Other</u>				
Debt Service (Principal & Interest)	1,447,297	1,446,720	1,448,291	
2012 Water Bond Call			5,162,213	
Capital Projects-Additions & Improvements	5,357,000	5,798,835	5,269,000	(See W-4
Capital Projects-Contributed Mainline	(2,970,000)	(4,395,655)	(3,400,000)	(See W-4
<u>Restricted Reserve Changes</u>				
Transfer to Restricted for Deprecial	685,000	710,000	750,000	
Use of Restricted Reserve for Depreciation	(685,000)	(850,000)	(800,000)	
Transfer to Restricted for Access/Impact/New Customer Fe	670,000	585,000	570,000	
Use of Reserves Restricted for Access/Impact/New Customer Fe	(700,000)	(650,000)	(650,000)	
Change in Restricted Reserve:	<u>(30,000)</u>	<u>(205,000)</u>	<u>(130,000)</u>	
Total Operating Expenses & Otl	<u>19,240,000</u>	<u>13,760,000</u>	<u>24,360,000</u>	77.0%
Net Increase (Decrease) In Unrestricted Reserves	<u>\$ (2,100,000)</u>	<u>\$ 3,980,000</u>	<u>\$ (5,515,000)</u>	
Change in Total Water Reserves	<u>\$ (2,130,000)</u>	<u>\$ 3,775,000</u>	<u>\$ (5,645,000)</u>	(See R-1)

**Rogers Water Department
Accrual Basis Revenue
FY 24 Budget**

ACCT. NO.	REVENUE	FY 23 BUDGET	FY 23 REV 2/23/2023	FY 23 EST REVENUES	FY 24 BUDGET	% INCR. -DECR.
1-4440.00	Residential Water	9,170,000	6,965,790	\$ 9,560,000	\$ 10,130,000	6.0%
1-4450.00	Commercial Water	4,410,000	3,386,617	4,730,000	5,010,000	5.9%
1-4460.00	Industrial Water	1,680,000	1,148,789	1,690,000	1,790,000	5.9%
1-4470.00	Hydrants	13,500	9,655	13,500	13,500	0.0%
1-4470.01	Fire Lines	120,000	85,251	120,000	120,000	0.0%
1-4470.02	Labor Sales	50,000	7,763	20,000	20,000	0.0%
1-4470.03	AR Dept of Health Fee	145,000	94,455	145,000	150,000	3.4%
1-4470.04	Large Tap Fees	15,000	14,475	18,000	15,000	-16.7%
1-4470.05	Machine Time Sales	15,000	13,914	18,000	15,000	-16.7%
1-4470.06	Hydrant Meter Rentals	60,000	50,211	65,000	65,000	0.0%
1-4470.07	Misc. Water Sales	50,000	49,550	65,000	60,000	-7.7%
1-4471.00	Service Charge Income	480,000	142,285	250,000	480,000	92.0%
1-4471.05	Penalty	115,000	54,907	90,000	115,000	27.8%
1-4472.00	Interest Income-Investments	19,900	138,552	193,000	140,000	-27.5%
1-4472.01	Interest Income-Bank Accts	5,000	37,794	55,000	50,000	-9.1%
1-4472.98	Interest Income-Bond Funds	100	7,946	12,000	10,000	-16.7%
1-4474.00	Sale of Assets	-	11,732	11,732	-	
1-4475.00	Rent Income	41,004	9,564	14,384	14,384	0.0%
1-4476.00	New Customer Fees	70,000	41,000	60,000	70,000	16.7%
1-4476.10	Access Fees	225,000	128,400	225,000	200,000	-11.1%
1-4476.20	Impact Fees	375,000	269,300	300,000	300,000	0.0%
1-4482.00	Inland Billing Revenue	65,000	41,708	65,000	65,000	0.0%
1-4485.00	Miscellaneous Income	15,496	10,774	19,384	12,116	-37.5%
TOTAL REVENUE		17,140,000	12,720,430	17,740,000	18,845,000	6.2%
TOTAL EXPENSES		13,725,000	8,880,187	13,455,000	15,105,000	12.3%
BUDGETED INCOME BEFORE APERS LIABILITY ADJUSTMENT						
		\$ 3,415,000	\$ 3,840,243	\$ 4,285,000	\$ 3,740,000	-12.7%

Rogers Water Department
Accrual Basis Expense
FY 24 Budget

ACCT. NO.	EXPENSE	FY 23 BUDGET	FY 23 EXP 2/28/2023	FY 23 EST EXPENSES	FY 24 BUDGET	\$ INCR -DECR.	%INCR. -DECR.
GENERAL EXPENSE							
1-555-5251	TRAVEL AND ENT EXPENSE	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 2,000	
1-555-5252	TRAINING EXPENSE	25,000	1,097	1,645	25,000	23,355	
1-555-5300	SECURITY ALARM FEES	1,750	11	16	1,000	984	
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	500	1,077	1,616	500	(1,116)	-69%
1-555-5302	JANITORIAL EXPENSE	25,000	13,710	20,564	25,000	4,436	22%
1-555-5305	MISCELLANEOUS	306,391	101,997	150,511	113,931	(36,580)	-24%
1-555-5330	BEAVER WATERSHED ALLIANCE	5,000	-	-	5,000	5,000	
1-555-5350	UTILITIES	35,000	23,243	34,864	37,500	2,636	8%
1-555-5400	ARKANSAS PUBLIC WATER FEE	140,000	93,843	145,000	150,000	5,000	3%
1-555-5402	CUSTOMER PAYMENT FEES	-	-	-	160,000	160,000	
1-555-5500	WATER PURCHASES	5,700,000	3,807,173	5,640,000	6,060,000	420,000	7%
1-555-5580	EQUIP. MAINT. FEES	3,500	2,854	4,281	5,000	719	17%
1-555-5581	SOFTWARE MAINTENANCE FEES	125,000	96,154	144,231	150,000	5,769	4%
1-555-5600	INSURANCE	25,000	13,351	20,026	25,000	4,974	25%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	20,000	8,958	13,436	20,000	6,564	49%
1-555-5651	ATTORNEY RETAINER FEES	40,000	20,850	31,275	40,000	8,725	28%
1-555-5653	LEGAL CLAIMS-MISCELLANOUS	-	-	-	35,000	35,000	
1-555-5654	EMPLOYEE PRACTICE CLAIMS	-	-	-	35,000	35,000	
1-555-5700	TRUSTEE FEES	6,800	4,000	6,000	6,800	800	13%
1-555-5701	2016 BOND INTEREST	405,744	270,496	405,744	390,244	(15,500)	-4%
1-555-5702	AMORTIZATION-2016 BONDS	(27,718)	(18,479)	(27,718)	(27,718)	(0)	0%
1-555-5703	2012 BOND INTEREST	194,878	129,919	194,878	94,388	(100,491)	-52%
1-555-5704	2012 BOND REFUNDING COSTS	18,429	32,286	48,429	306,713	258,285	533%
1-555-5705	AMORTIZATION-2012 BONDS	(2,392)	(1,594)	(2,392)	(15,146)	(12,755)	533%
1-555-5706	2016 BOND REFUNDING COSTS	7,263	4,842	7,263	7,263	(0)	0%
1-555-5707	2016 BOND INSURANCE	833	555	833	833	0	0%
1-555-5800	DEPRECIATION	3,046,000	1,939,840	3,046,000	3,248,000	202,000	7%
1-555-5801	AMORIZATION OF SOFTWARE HOSTING-AZTECA	30,000	20,000	30,000	36,667	6,667	22%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTING-TYLER	13,260	8,840	13,260	13,260	-	0%
1-555-5850	BAD DEBTS	35,000	20,709	31,064	35,000	3,936	13%
	TOTAL	\$ 10,182,238	6,595,730	9,960,825	10,986,234	1,025,408	10%
ENGINEERING EXPENSE							
1-560-5100	SALARIES ENGINEERING	430,000	247,840	371,760	500,000	128,240	34%
1-560-5101	CONTRACT SALARY	-	-	-	-	-	
1-560-5102	CAPITALIZED COSTS	(175,000)	(147,934)	(175,000)	(175,000)	-	0%
1-560-5104	PERS-ENGINEERING	62,735	35,322	56,954	76,600	19,646	34%
1-560-5105	HEALTH INSURANCE	70,000	39,025	58,537	78,400	19,863	34%
1-560-5106	LIFE INSURANCE	1,820	851	1,276	1,750	474	37%
1-560-5107	DISABILITY INSURANCE	560	251	377	525	148	39%
1-560-5108	UNEMPLOYMENT CHARGES	-	-	-	-	-	
1-560-5109	BONUSES	-	-	-	-	-	
1-560-5111	FICA	32,895	17,747	28,440	38,250	9,810	34%
1-560-5251	TRAVEL EXPENSE	3,000	1,975	2,963	3,500	537	18%
1-560-5252	TRAINING EXPENSE	12,500	225	338	12,000	11,663	
1-560-5305	MISCELLANEOUS	750	241	362	750	388	107%
1-560-5306	SUPPLIES	3,500	2,969	4,454	3,500	(954)	-21%
1-560-5307	OUTSIDE SERVICES	7,000	7,826	11,740	7,000	(4,740)	-40%
1-560-5308	ASSOCIATION DUES & EXPENSE	3,000	478	716	3,000	2,284	
1-560-5551	VEHICLE EXPENSE	5,000	4,264	6,396	5,000	(1,396)	-22%
1-560-5581	SOFTWARE MAINTENANCE	9,000	6,574	9,860	11,000	1,140	12%
1-560-5601	WORKMANS COMPENSATION	7,000	4,409	6,613	7,700	1,087	16%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	350	222	334	350	16	5%
1-560-5603	INSURANCE-VEHICLES	600	358	537	650	113	21%
1-560-5800	DEPRECIATION	26,000	17,333	26,000	26,000	0	0%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	(90,000)	(17,600)	(26,400)	(110,000)	(83,600)	
	TOTAL	\$ 410,710	222,377	386,256	490,975	\$ 104,719	27%

Rogers Water Department
Accrual Basis Expense
FY 24 Budget

ACCT. NO.	EXPENSE	FY 23 BUDGET	FY 23 EXP 2/28/2023	FY 23 EST EXPENSES	FY 24 BUDGET	\$ INCR -DECR.	%INCR. -DECR.
FIELD EXPENSE							
1-565-5100	FIELD SALARIES	860,000	564,601	846,902	1,040,000	193,098	23%
1-565-5101	CONTRACT SALARY	-	-	-	-	-	-
1-565-5102	CAPITALIZED COSTS	(10,000)	(1,873)	(2,809)	(7,500)	(4,691)	-
1-565-5104	PERS-FIELD	131,752	83,799	129,745	159,328	29,583	23%
1-565-5105	HEALTH INSURANCE	170,000	88,593	132,889	190,400	57,511	43%
1-565-5106	LIFE INSURANCE	4,420	2,518	3,776	4,250	474	13%
1-565-5107	DISABILITY INSURANCE	1,360	798	1,198	1,275	77	6%
1-565-5108	UNEMPLOYMENT CHARGES	-	-	-	-	-	-
1-565-5109	BONUSES	-	-	-	-	-	-
1-565-5110	UNIFORMS	11,900	8,960	13,441	15,000	1,559	12%
1-565-5111	FICA	65,790	40,615	64,788	79,560	14,772	23%
1-565-5251	TRAVEL AND TRAINING	20,000	5,907	8,861	18,000	9,139	103%
1-565-5252	TRAINING EXPENSE	-	-	-	-	-	-
1-565-5304	SAFETY EQUIPMENT	7,000	1,986	2,979	9,000	6,021	-
1-565-5305	MISCELLANEOUS	1,000	133	199	1,000	801	-
1-565-5306	OFFICE SUPPLIES	7,000	2,244	3,366	7,000	3,634	108%
1-565-5307	OUTSIDE SERVICES	7,000	6,711	10,067	11,000	933	9%
1-565-5308	DUES, SUBSCR. LICENSE	3,000	602	903	3,000	2,097	-
1-565-5315	CUSTOMER DAMAGE PAYMENTS	5,000	7,602	11,402	5,000	(6,402)	-56%
1-565-5350	UTILITIES	63,000	66,224	99,336	100,000	664	1%
1-565-5551	VEHICLE MAINT.	35,000	42,016	63,023	55,000	(8,023)	-13%
1-565-5552	FIELD REPAIR AND MAINT.	350,000	259,091	388,636	400,000	11,364	3%
1-565-5553	BACKHOE	3,000	-	-	3,000	3,000	-
1-565-5555	SCADA HAND TOOLS	500	87	131	500	369	-
1-565-5557	EQUIPMENT MAINT.	20,000	8,708	13,061	20,000	6,939	53%
1-565-5558	SUPPLIES, HAND TOOLS	32,000	29,580	44,370	35,000	(9,370)	-21%
1-565-5559	GAS AND OIL	55,000	36,222	54,333	60,000	5,667	10%
1-565-5560	GENERATOR MAINTENANCE	6,000	4,495	6,742	8,000	1,258	19%
1-565-5561	BUILDING MAINT.	16,000	10,675	16,013	18,000	1,987	12%
1-565-5563	WATER TOWER MAINT	20,000	7,720	11,581	20,000	8,419	73%
1-565-5570	MAINTENANCE AND FUEL	-	-	-	-	-	0%
1-565-5571	METER HAND TOOLS	-	-	-	-	-	0%
1-565-5580	SOFTWARE MAINTENANCE	-	-	-	13,200	13,200	-
1-565-5601	WORKMANS COMPENSATION	29,000	17,736	26,603	23,000	(3,603)	-14%
1-565-5602	INS.-VEHICLES & BLDGS.	21,000	13,951	20,926	6,500	(14,426)	-69%
1-565-5603	INSURANCE-VEHICLES	-	-	-	-	-	-
1-565-5800	DEPRECIATION	110,000	73,333	110,000	110,000	0	0%
1-565-5950	TRANSFER MR COSTS/SEWER	-	-	-	-	-	-
		\$ 2,045,722	1,383,035	2,082,463	2,408,513	\$ 326,050	16%
OFFICE EXPENSE							
1-570-5100	OFFICE SALARIES	635,000	427,229	640,844	740,000	99,157	15%
1-570-5101	CONTRACT SALARY	-	-	-	-	-	-
1-570-5102	CAPITALIZED COSTS IT	-	-	-	-	-	-
1-570-5104	PERS-OFFICE	97,282	62,859	98,177	113,368	15,191	15%
1-570-5105	HEALTH INSURANCE	80,000	52,228	78,341	89,600	11,259	14%
1-570-5106	LIFE INSURANCE	2,080	1,212	1,818	2,000	182	10%
1-570-5107	DISABILITY INSURANCE	640	378	568	600	32	6%
1-570-5108	UNEMPLOYMENT CHARGES	-	-	-	-	-	-
1-570-5109	BONUS EXPENSE	-	-	-	-	-	-
1-570-5110	UNIFORMS	-	-	-	-	-	-
1-570-5111	FICA	48,578	30,385	49,025	56,610	7,585	15%
1-570-5251	TRAVEL EXPENSE	2,500	434	651	2,500	1,849	284%
1-570-5252	TRAINING EXPENSE	25,000	3,173	4,760	12,500	7,740	163%
1-570-5305	MISCELLANEOUS	2,500	2,788	4,182	5,000	818	20%
1-570-5306	OFFICE SUPPLIES	20,000	7,134	10,701	15,000	4,299	40%
1-570-5307	OUTSIDE SERVICES	3,000	1,915	2,873	3,000	127	4%
1-570-5308	ASSOC. DUES & EXPENSES	2,000	400	600	2,000	1,400	-
1-570-5309	POSTAGE/MAILING	130,000	86,966	130,000	140,000	10,000	8%
1-570-5310	OFFICE MACHINE REPAIR	1,000	119	179	1,000	821	-
1-570-5311	PUBLIC RELATIONS	4,000	3,642	5,464	4,000	(1,464)	-27%
1-570-5312	ARKANSAS ONE CALL	9,000	5,027	7,540	9,000	1,460	19%
1-570-5313	CASH LONG/SHORT	-	319	479	-	(479)	-
1-570-5320	COMPUTER EXPENSE	13,000	7,403	11,104	15,000	3,896	35%
1-570-5601	WORKMANS COMPENSATION	750	433	650	600	(50)	-8%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	10,000	(15,000)	(22,500)	7,500	30,000	-133%
		\$ 1,086,330	679,045	1,025,455	1,219,278	\$ 193,824	19%
TOTAL WATER DEPT BUDGET		\$ 13,725,000	8,880,187	13,455,000	15,105,000	\$ 1,650,000	12%

**Rogers Water Department
Capital Projects
FY 24 Budget**

Funded Depreciation

Computer Hardware/Software	\$ 33,500
Utility Billing and Financial Software	5,000
Meters	450,000
GPS Receiver	15,000
Other Waterline Replacements	4,627,500 (1)
Total	<u>\$ 5,131,000</u>

Additions & Improvements

Computer Hardware/Software	\$ 1,500
Asset Management & GIS Software	260,000
Meters	115,000
Truck	48,000
Vacuum Excavator	245,000
Minor Equipment	37,000
Water Main Extensions	1,162,500 (2)
Contributed Mainline	3,400,000
Total	<u>\$ 5,269,000</u>

Total Capital Requests	<u><u>\$ 10,400,000</u></u>
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(1) Other Waterline Replacements

City Street Projects (CSP):

S. Arkansas St. - Oak to Chesnut/Pine/Union	\$345,000
Pinnacle Area Roundabouts	\$25,000
28th Place Relocation	\$50,000
Oak St & Uptown Overpass Projects	\$50,000
	<u>\$470,000</u>

RWU System Projects:

Hwy 12 Waterline-Linville Rd to Bridge	\$1,100,000
Misc Waterline Projects	\$2,957,500
Developer Participation Projects	\$100,000
	<u>\$4,157,500</u>
	<u><u>\$4,627,500</u></u>

(2) Water Main Extensions

City Street Projects (CSP):

S. Arkansas St. - Oak to Chesnut/Pine/Union	\$230,000
JB Hunt Dr.-Pauline Whitaker to Bellview	\$350,000
	<u>\$630,000</u>

RWU System Projects:

Misc Waterline Projects	\$182,500
Transmission Corridor Study & Main Redundanc	\$250,000
Developer Participation Projects	\$100,000
	<u>\$532,500</u>
	<u><u>\$1,162,500</u></u>

Rogers Water Department
Employee Information
FY 24 Budget
(FTE'S - Full Time Equivalents)

	FY 23 SALARY BUDGET	FY 24 SALARY BUDGET	FY 23 FTE'S	FY 24 FTE'S
Engineering	\$ 430,000	\$ 500,000	7.00	7.00 (1)
Field	860,000	1,040,000	17.00	17.00
Office	635,000	740,000	8.00	8.00
Total	<u>\$ 1,925,000</u>	<u>\$ 2,280,000</u>	<u>32.00</u>	<u>32.00</u>

Rogers Sewer Department
Cash Basis
FY 24 Budget

5/12/2023

	Fiscal Year 2023 Budgeted	Fiscal Year 2023 Estimated	Fiscal Year 2024 Budgeted	%Change
Revenue				
Residential Sewer	\$ 10,280,000	\$ 10,280,000	\$ 10,790,000	5.0%
Commercial Sewer	3,260,000	3,440,000	3,610,000	4.9%
Industrial Sewer	2,450,000	2,470,000	2,590,000	4.9%
Interest Income	30,000	320,000	160,000	-50.0%
Access/Impact/New Customer Fee	1,455,000	890,000	880,000	-1.1%
Miscellaneous	285,000	335,000	315,000	-6.0%
Total Revenue	17,760,000	17,735,000	18,345,000	3.4%
Operating Expenses				
General Expense	1,195,285	990,433	1,273,448	28.6%
Engineering Expense	378,926	301,698	382,491	26.8%
Field Expense	1,838,983	2,194,950	2,189,370	-0.3%
Office Expense	1,123,901	1,022,991	1,221,180	19.4%
Pollution Control Expense	3,175,578	3,289,082	4,030,167	22.5%
Capital Projects-Funded Depreciat	19,479,500	4,736,440	20,001,000	322.3% (See S-4)
Total Operating Expenses	27,192,173	12,535,594	29,097,656	132.1%
Other				
Debt Service (Principal & Interest)	1,477,327	1,472,285	1,474,128	
ANRC Estimated Debt Service			1,497,775	
ANRC Funding	(12,000,000)	-	(12,000,000)	
ANRC Reimbursement (Train II)	-		(2,472,738)	
ARPA Funding			(1,155,821)	
Capital Projects-Additions & Improvements	12,540,500	6,378,122	14,634,000	(See S-4)
Capital Projects-Contributed Sewer System	(1,870,000)	(3,731,001)	(3,800,000)	(See S-4)
Restricted Reserve Changes				
Transfer to Restricted for Deprecia	710,000	710,000	730,000	
Use of Reserves Restricted for Depreciation	(900,000)	(750,000)	(800,000)	
Transfer to Restricted for Access/Impact/New Customer Fe	1,530,000	890,000	880,000	
Use of Reserves Restricted For Access/Impact/New Customer Fe	(1,500,000)	(1,100,000)	(1,000,000)	
Use of Debt Service Reserves				
Changes in Restricted Reserv	(160,000)	(250,000)	(190,000)	
Total Operating Expenses & Ot	27,180,000	16,405,000	27,085,000	65.1%
Net Increase (decrease) in Unrestricted Reserves	\$ (9,420,000)	\$ 1,330,000	\$ (8,740,000)	
Change in Total Sewer Reserves	\$ (9,580,000)	\$ 1,080,000	\$ (8,930,000)	(See R-1)

Rogers Sewer Department
Accrual Basis Revenue
FY 24 Budget

ACCT. NO.	REVENUE	FY 23 BUDGET	FY 23 REV 2/28/2023	FY 23 EST REVENUES	FY 24 BUDGET	% INCR. -DECR.
2-4-440.00	Residential Sewer	10,280,000	7,006,877	10,280,000	10,790,000	5.0%
2-4-450.00	Commercial Sewer	3,260,000	2,371,248	3,440,000	3,610,000	4.9%
2-4-460.00	Industrial Sewer	2,450,000	1,703,005	2,470,000	2,590,000	4.9%
2-4-471.02	Labor Sales	5,500	4,790	5,500	5,500	0.0%
2-4-471.03	Machine Time Sales	3,500	6,987	8,500	8,500	0.0%
2-4-471.05	Penalty	150,000	52,162	100,000	150,000	50.0%
2-4-472.00	Interest Income-Investments	24,900	184,867	257,000	100,000	-61.1%
2-4-473.00	Interest Income-Bank Accts	5,000	36,193	50,000	50,000	0.0%
2-4-473.98	Interest Income-Bond Funds	100	8,709	13,000	10,000	-23.1%
2-4-474.00	Sale of Assets	-	0	-	-	0.0%
2-4-475.00	Rent Income	7,200	4,800	7,200	7,200	0.0%
2-4-476.00	New Customer Fees	80,000	45,570	70,000	80,000	14.3%
2-4-476-10	Access Fees	225,000	123,630	220,000	200,000	-9.1%
2-4-476-20	Impact Fees	1,150,000	517,200	600,000	600,000	0.0%
2-4-482.00	Inland Billing Revenue	65,000	41,708	65,000	65,000	0.0%
2-4-485.00	Miscellaneous Income	53,800	100,032	148,800	78,800	-47.0%
TOTAL REVENUE		17,760,000	12,207,778	17,735,000	18,345,000	3.4%
TOTAL EXPENSES		\$ 13,140,000	8,798,807	12,875,000	\$ 14,585,000	13.3%
BUDGETED INCOME BEFORE APERS LIABILITY ADJUSTMENT						
		\$ 4,620,000	\$ 3,408,971	\$ 4,860,000	\$ 3,760,000	-22.6%

Rogers Sewer Department
Accrual Basis Expense
FY 24 Budget

ACCT. NO.	EXPENSE	FY 23 BUDGET	FY 23 EXP 2/28/2023	FY 23 EST EXPENSES	FY 24 BUDGET	\$ INCR -DECR.	%INCR. -DECR.
GENERAL EXPENSE							
2-555-5251	TRAVEL AND ENT EXPENSE	\$ 5,000	0	-	2,000	2,000	
2-555-5252	TRAINING EXPENSE	25,000	1,097	1,645	25,000	23,355	
2-555-5300	SECURITY ALARM FEES	1,750	11	16	1,000	984	
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	500	1,077	1,616	500	(1,116)	-69%
2-555-5302	JANITORIAL EXPENSE	25,000	13,709	20,563	25,000	4,437	22%
2-555-5305	MISCELLANEOUS	305,935	98,693	148,036	115,548	(32,488)	-22%
2-555-5330	STREAM ASSESSMENT	2,500	0	-	-	-	
2-555-5331	IWG/USGS	20,000	0	-	-	-	
2-555-5350	UTILITIES	35,000	23,112	34,667	37,500	2,833	8%
2-555-5401	CITY FRANCHISE FEES	566,100	392,772	573,500	601,900	28,400	5%
2-555-5402	CUSTOMER PAYMENT FEES	-	0	-	160,000	160,000	
2-555-5580	EQUIP. MAINT. FEES	3,500	2,854	4,281	5,000	719	17%
2-555-5581	SOFTWARE MAINTENANCE FEES	125,000	96,154	144,231	150,000	5,769	4%
2-555-5600	INSURANCE	16,000	6,564	9,846	16,000	6,154	62%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	20,000	8,958	13,436	20,000	6,564	49%
2-555-5651	ATTORNEY RETAINER FEES	40,000	21,730	32,595	40,000	7,405	23%
2-555-5652	ACCTG/LEGAL NUTRIENT TRADING	-	-	-	-	-	
2-555-5653	LEGAL CLAIMS-MISCELLANEOUS	-	-	-	35,000	35,000	
2-555-5654	EMPLOYEE PRACTICE CLAIMS	-	-	-	35,000	35,000	
2-555-5700	TRUSTEE FEES	4,000	4,000	6,000	4,000	(2,000)	-33%
2-555-5800	DEPRECIATION	2,479,000	1,505,333	2,479,000	2,779,000	300,000	12%
2-555-5801	AMORTIZATION OF SOFTWARE HOSTING-AZTECA	30,000	20,000	30,000	36,667	6,667	22%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTING-TYLER	13,260	8,840	13,260	13,260	-	0%
2-555-5850	BAD DEBTS	45,000	24,318	36,477	45,000	8,523	23%
		3,762,545	2,229,220	3,549,169	4,147,375	598,205	17%
ENGINEERING EXPENSE							
2-560-5100	SALARIES ENGINEERING	315,000	209,049	313,574	365,000	51,426	16%
2-560-5101	CONTRACT SALARY	-	0	-	-	-	
2-560-5102	CAPITALIZED COSTS	(165,000)	(108,001)	(165,000)	(165,000)	-	0%
2-560-5104	PERS-ENGINEERING	48,258	30,989	48,040	55,918	7,878	16%
2-560-5105	HEALTH INSURANCE	30,000	19,512	29,269	33,600	4,331	15%
2-560-5106	LIFE INSURANCE	780	465	697	750	53	8%
2-560-5107	DISABILITY INSURANCE	240	137	205	225	20	10%
2-560-5108	UNEMPLOYMENT CHARGES	-	-	-	-	-	
2-560-5109	BONUSES	-	-	-	-	-	
2-560-5111	FICA	24,098	14,911	23,988	27,923	3,934	16%
2-560-5251	TRAVEL EXPENSE	3,000	4,443	6,664	3,500	(3,164)	-47%
2-560-5252	TRAINING EXPENSE	12,500	1,821	2,732	12,000	9,268	
2-560-5305	MISCELLANEOUS	748	241	362	750	388	
2-560-5306	SUPPLIES	3,500	1,457	2,186	3,500	1,314	60%
2-560-5307	OUTSIDE SERVICES	4,000	1,593	2,389	5,000	2,611	109%
2-560-5308	ASSOCIATION DUES & EXPENSE	1,000	230	344	1,000	656	
2-560-5551	VEHICLE EXPENSE	2,500	1,346	2,018	3,000	982	49%
2-560-5582	SOFTWARE MAINTENANCE	3,000	2,185	3,277	5,000	1,723	53%
2-560-5601	WORKMANS COMPENSATION	4,650	2,691	4,036	3,750	(286)	-7%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENTS	350	200	299	350	51	17%
2-560-5603	INSURANCE-VEHICLES	300	146	218	225	7	3%
2-560-5800	DEPRECIATION	26,000	17,333	26,000	26,000	0	0%
2-560-5950	TRANSFER ADMIN COSTS/WATER	90,000	17,600	26,400	110,000	83,600	
		404,924	218,346	\$ 327,698	492,491	164,792	50%
FIELD EXPENSE							
2-565-5100	FIELD SALARIES	890,000	580,650	870,975	1,100,000	229,025	26%
2-565-5101	CONTRACT SALARY	-	0	-	-	-	
2-565-5102	CAPITALIZED COSTS	(10,000)	-3,273	(10,000)	(7,500)	2,500	-25%
2-565-5104	PERS-FIELD	136,348	85,850	133,433	168,520	35,087	26%
2-565-5105	HEALTH INSURANCE	180,000	102,928	154,392	212,800	58,408	38%
2-565-5106	LIFE INSURANCE	4,680	2,854	4,281	4,750	469	11%
2-565-5107	DISABILITY INSURANCE	1,440	839	1,259	1,425	166	13%
2-565-5108	UNEMPLOYMENT CHARGES	-	-	-	-	-	
2-565-5109	BONUSES	-	-	-	-	-	
2-565-5110	UNIFORMS	11,900	11,692	17,538	15,000	(2,538)	-14%
2-565-5111	FICA	68,085	40,894	66,630	84,150	17,520	26%
2-565-5251	TRAVEL AND TRAINING	20,000	9,464	14,196	23,000	8,804	62%
2-565-5252	TRAINING EXPENSE	-	-	-	-	-	
2-565-5304	SAFETY EQUIPMENT	7,000	1,936	2,904	9,000	6,096	210%
2-565-5305	MISCELLANEOUS	2,500	535	803	2,500	1,697	211%
2-565-5306	OFFICE SUPPLIES	7,000	2,597	3,895	7,000	3,105	80%
2-565-5307	OUTSIDE SERVICES	8,000	6,879	10,318	12,000	1,682	16%
2-565-5308	DUES, SUBSCR. LICENSE	3,000	52	78	3,000	2,922	
2-565-5315	CUSTOMER DAMAGE PAYMENTS	30,000	4,007	6,011	15,000	8,989	
2-565-5350	UTILITIES	76,500	52,354	78,531	90,000	11,469	15%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	7,500	4,790	7,184	7,500	316	4%
2-565-5551	VEHICLE MAINT.	25,500	13,111	19,667	32,000	12,333	63%
2-565-5552	FIELD REPAIR AND MAINT.	80,000	484,755	525,000	100,000	(425,000)	-81%
2-565-5553	BACKHOE	5,000	-10	(15)	5,000	5,015	
2-565-5554	CAMERA	25,000	7,050	10,575	15,000	4,425	42%

Rogers Sewer Department
Accrual Basis Expense
FY 24 Budget

ACCT. NO.	EXPENSE	FY 23 BUDGET	FY 23 EXP 2/28/2023	FY 23 EST EXPENSES	FY 24 BUDGET	\$ INCR -DECR.	%INCR. -DECR.
2-565-5555	SCADA HAND TOOLS	500	109	164	500	336	
2-565-5556	FLUSHTRUCKS	60,000	57,794	86,691	70,000	(16,691)	-19%
2-565-5557	EQUIPMENT MAINT.	10,000	2,465	3,697	10,000	6,303	
2-565-5558	SUPPLIES, HAND TOOLS	19,000	10,886	16,329	19,000	2,671	16%
2-565-5559	GAS AND OIL	62,500	45,999	68,998	75,000	6,002	9%
2-565-5560	GENERATOR MAINTENANCE	12,000	7,657	11,485	14,000	2,515	22%
2-565-5561	BUILDING MAINT.	16,000	10,512	15,767	18,000	2,233	14%
2-565-5563	LIFT STATION MAINT	30,000	12,744	19,115	25,000	5,885	31%
2-565-5570	MAINTENANCE AND FUEL	-	-	-	-	-	
2-565-5571	METER HAND TOOLS	-	-	-	-	-	
2-565-5580	SOFTWARE MAINTENANCE	2,030	7,782	11,672	13,200	1,528	13%
2-565-5601	WORKMANS COMPENSATION	30,000	18,038	27,057	25,000	(2,057)	-8%
2-565-5602	INS.-VEHICLES & BLDGS.	17,500	10,878	16,317	19,525	3,208	20%
2-565-5603	INSURANCE-VEHICLES	-	0	-	-	-	
2-565-5800	DEPRECIATION	210,000	140,000	210,000	210,000	-	0%
2-565-5950	TRANSFER MR COSTS/WATER	-	-	-	-	-	
		2,048,983	1,734,819	\$ 2,404,950	2,399,370	(5,580)	0%
<u>OFFICE EXPENSE</u>							
2-570-5100	OFFICE SALARIES	665,000	399,872	599,808	735,000	135,192	23%
2-570-5101	CONTRACT SALARY	-	0	-	-	-	
2-570-5102	CAPITALIZED IT COSTS	-	0	-	-	-	
2-570-5104	PERS-OFFICE	101,878	59,277	91,891	112,602	20,711	23%
2-570-5105	HEALTH INSURANCE	100,000	55,611	83,416	112,000	28,584	34%
2-570-5106	LIFE INSURANCE	2,600	1,399	2,099	2,500	401	19%
2-570-5107	DISABILITY INSURANCE	800	418	626	750	124	20%
2-570-5108	UNEMPLOYMENT CHARGES	-	-	-	-	-	
2-570-5109	BONUS EXPENSE	-	-	-	-	-	
2-570-5110	UNIFORMS	-	0	-	-	-	
2-570-5111	FICA	50,873	28,656	45,885	56,228	10,342	23%
2-570-5251	TRAVEL EXPENSE	2,500	688	1,032	2,500	1,468	142%
2-570-5252	TRAINING EXPENSE	25,000	6,003	9,005	12,500	3,495	39%
2-570-5305	MISCELLANEOUS	2,500	2,788	4,183	5,000	817	20%
2-570-5306	OFFICE SUPPLIES	20,000	7,230	10,846	15,000	4,154	38%
2-570-5307	OUTSIDE SERVICES	3,000	2,017	3,026	3,000	(26)	-1%
2-570-5308	ASSOC. DUES & EXPENSES	2,000	400	600	2,000	1,400	
2-570-5309	POSTAGE/MAILING	130,000	86,943	130,000	140,000	10,000	8%
2-570-5310	OFFICE MACHINE REPAIR	1,000	119	179	1,000	821	
2-570-5311	PUBLIC RELATIONS	4,000	3,813	5,719	4,000	(1,719)	-30%
2-570-5312	ARKANSAS ONE CALL	9,000	5,027	7,540	9,000	1,460	19%
2-570-5313	CASH LONG/SHORT	-	-	-	-	-	
2-570-5320	COMPUTER EXPENSE	13,000	2,654	3,981	15,000	11,019	
2-570-5601	WORKMANS COMPENSATION	750	436	654	600	(54)	-8%
2-570-5950	TRANSFER ADMIN COSTS/WATER	(10,000)	15,000	22,500	(7,500)	(30,000)	-133%
		1,123,901	678,353	\$ 1,022,991	1,221,180	198,189	19%
<u>POLLUTION CONTROL</u>							
<u>ADMINISTRATION</u>							
2-591-5100	SALARIES AND WAGES	975,000	627,418	941,127	1,105,000	163,873	17%
2-591-5101	CONTRACT SALARY	-	0	-	-	-	0%
2-591-5102	CAPITALIZED COSTS	(10,000)	-3,413	(10,000)	(10,000)	-	0%
2-591-5104	PERS-RPCF	149,370	93,024	144,181	169,286	25,105	17%
2-591-5105	HEALTH INSURANCE	180,000	97,687	146,530	190,400	43,870	30%
2-591-5106	LIFE & DISABILITY INSURANCE	6,120	3,131	4,697	5,525	828	18%
2-591-5108	UNEMPLOYMENT CHARGES	-	-	-	-	-	0%
2-591-5109	BONUS EXPENSE	-	-	-	-	-	0%
2-591-5110	UNIFORMS	7,500	4,390	6,584	7,500	916	14%
2-591-5111	FICA	74,588	43,809	71,996	84,533	12,536	17%
2-591-5251	TRAVEL AND TRAINING	4,500	4,332	6,498	15,000	8,502	131%
2-591-5304	PERSONNEL SAFETY EQUIP.	10,500	6,083	9,125	9,500	375	4%
2-591-5305	MISCELLANEOUS	500	174	261	500	239	92%
2-591-5306	OFFICE SUPPLIES & POSTAGE	6,000	2,329	3,494	6,500	3,006	86%
2-591-5307	OUTSIDE SERVICES	12,000	5,168	7,751	12,000	4,249	55%
2-591-5308	PUBLICATIONS AND DUES	18,000	10,745	16,118	18,000	1,883	12%
2-591-5310	OFFICE MACHINE MAINT.	500	78	117	500	383	
2-591-5311	PUBLIC RELATIONS	1,000	0	-	1,000	1,000	0%
2-591-5350	TELEPHONE EXPENSE	13,000	9,602	14,403	15,000	597	4%
2-591-5558	MINOR EQUIPMENT	-	0	-	-	-	0%
2-591-5583	COMPUTER EXPENSE	19,000	11,093	16,639	19,000	2,361	14%
2-591-5601	WORKMANS COMPENSATION	16,000	9,484	14,225	14,350	125	1%
2-591-5602	INSURANCE-BLDGS & VEHICLES	52,000	34,658	51,987	52,000	13	0%
2-591-5800	DEPRECIATION-WWTP	2,470,000	1,646,667	2,470,000	2,600,000	130,000	5%
2-591-9110	AMORTIZATION 2007/2010 BONDS	-	-	-	-	-	
2-591-9111	INTEREST EXPENSE	-	-	-	-	-	
2-591-9112	2016 BOND INTEREST	301,700	201,133	301,700	253,800	(47,900)	-16%
2-591-9113	AMORTIZATION 2016 BONDS	(110,595)	-73,730	(110,595)	(110,595)	(0)	0%
2-591-9114	2016 BOND REFUNDING COSTS	(38,614)	-25,743	(38,614)	(38,614)	0	0%
2-591-9115	BOND INSURANCE	1,578	1,052	1,578	1,578	(0)	0%
2-591-9116	2023 BOND INTEREST	-	0	-	384,273	384,273	
		4,159,647	2,709,171	\$ 4,069,803	4,806,036	736,233	18%

Rogers Sewer Department
Accrual Basis Expense
FY 24 Budget

ACCT. NO.	EXPENSE	FY 23 BUDGET	FY 23 EXP 2/28/2023	FY 23 EST EXPENSES	FY 24 BUDGET	\$ INCR -DECR.	%INCR. -DECR.
<u>ENVIRONMENTAL SERVICES</u>							
2-592-5251	TRAVEL & TRAINING	10,500	1,242	1,863	8,750	6,887	
2-592-5305	MISCELLANEOUS	-		-		-	
2-592-5306	LABORATORY SUPPLIES	7,000	2,226	3,340	8,000	4,660	140%
2-592-5307	OUTSIDE SERVICES	12,000	5,136	7,704	13,000	5,296	69%
2-592-5314	PLANT RESEARCH	25,000	6,472	9,708	25,000	15,292	158%
2-592-5557	EQUIPMENT MAINT.	1,000	905	1,358	1,000	(358)	-26%
2-592-5558	MINOR EQUIPMENT	2,500	325	487	2,500	2,013	
2-592-5970	CHEMICALS	8,500	4,679	7,018	9,500	2,482	35%
		66,500	20,985	\$ 31,478	67,750	36,272	115%
<u>OPERATIONS EXPENSE</u>							
2-593-5251	TRAVEL & TRAINING	1,500	1,988	2,981	3,600	619	21%
2-593-5305	MISCELLANEOUS	-	0	-		-	
2-593-5306	LABORATORY SUPPLIES	1,500	181	272	1,200	928	
2-593-5307	OUTSIDE SERVICES	8,000	3,992	5,988	8,000	2,012	34%
2-593-5350	UTILITIES	575,000	477,551	716,326	720,000	3,674	1%
2-593-5557	EQUIPMENT MAINT.	4,000	1,114	1,671	4,000	2,329	139%
2-593-5558	MINOR EQUIPMENT	14,000	11,180	16,770	14,000	(2,770)	-17%
2-593-5970	CHEMICALS	85,000	97,710	146,566	145,000	(1,566)	-1%
		689,000	593,716	\$ 890,574	895,800	5,226	-1%
<u>MAINTENANCE EXPENSE</u>							
2-594-5251	TRAVEL & TRAINING	2,500	40	60	3,250	3,190	
2-594-5305	MISCELLANEOUS	1,000	368	551	1,000	449	81%
2-594-5306	CLEANING SUPPLIES	2,500	0	-	2,500	2,500	
2-594-5307	OUTSIDE SERVICES	60,000	34,856	52,284	60,000	7,716	15%
2-594-5551	VEHICLE EXPENSE	6,500	562	843	4,000	3,157	
2-594-5557	EQUIPMENT MAINT.	300,000	179,623	269,434	300,000	30,566	11%
2-594-5559	SUPPORT EQUIPMENT	3,000	844	1,266	3,000	1,734	137%
2-594-5560	EQUIPMENT RENTAL	3,000	1,163	1,745	3,000	1,255	72%
2-594-5561	BLDGS. & GROUNDS MAINT.	20,000	11,184	16,776	35,000	18,224	109%
2-594-5562	MAINTENANCE SUPPLIES	6,000	8,261	12,392	6,000	(6,392)	-52%
		404,500	236,901	\$ 355,351	417,750	62,399	18%
<u>SMS DISPOSAL EXPENSE</u>							
2-595-5251	TRAVEL & TRAINING				1,000	1,000	
2-595-5305	MISCELLANEOUS					-	
2-595-5306	SUPPLIES			-	1,500	1,500	
2-595-5307	OUTSIDE SERVICES	10,000	8,469	12,703	13,500	797	6%
2-595-5558	MINOR EQUIPMENT	-		-		-	
2-595-5561	WEED CONTROL	-		-		-	
2-595-5970	CHEMICALS	-		-		-	
2-595-5980	SLUDGE DISPOSAL COSTS	470,000	385,894	578,841	575,000	(3,841)	-1%
2-595-5981	SLUDGE DISPOSAL REVENUE	-	(17,066)	(25,599)	(42,000)	(16,401)	64%
		480,000	377,297	\$ 565,945	549,000	(16,945)	-3%
TOTAL SEWER DEPT. BUDGET		13,140,000	8,798,807	\$ 12,875,000	14,585,000	1,710,000	13%

**Rogers Sewer Department
Capital Projects
FY 24 Budget**

Funded Depreciation

Computer Hardware/Software	\$	33,500	
Utility Billing and Financial Software		5,000	
Meters		450,000	
Field Vehicles		342,000	
Minor Equipment		172,000	
Truck		35,000	
GPS Receiver		15,000	
Stair Screen Lower Lemella Replacement Set (PCF)		70,000	
Dryer Drive End Bearing Maintenance/Replacement (PCF)		80,000	
Minor Equipment (PCF)		101,000	
Facility Transformer Spare (PCF)		70,000	
Train 4 Mixer Gearbox and Motor (PCF)		65,000	
Solids Handling, Ph II		6,010,000	
Sewer Line Replacements		12,552,500	(1)
Total	\$	20,001,000	

Additions & Improvements

Computer Hardware/Software	\$	1,500	
Asset Management/GIS and Utility Billing Software		260,000	
Meters		115,000	
Minor Equipment		56,000	
Minor Equipment (PCF)		19,000	
Clarifier Coatings (PCF)		85,000	
Solids Handling, Ph II		6,000,000	
Sewer Main Extensions		4,297,500	(2)
Contributed Sewer System		3,800,000	
Total	\$	14,634,000	
		\$ 34,635,000	

(1) Other Sewer Replacements

City Street Projects (CSP):

S. Arkansas St. - Oak to Chesnut/Pine/Union	145,000
Oak St & Uptown Overpass Projects	80,000
	\$ 225,000

RWU System Projects:

Misc. Sanitary Sewer Rehabilitation	2,522,500
Bent Tree & Berry Farm Liftstation Decommis:	250,000
Blossom Way-Pauline Whitaker/Dixieland/1st	220,000
2023 Large Diameter Projects	3,950,000
Pinnacle Sewer Improvements	3,085,000
Banz Sewer Sub Replacement	2,300,000
	\$ 12,327,500
	\$ 12,552,500

Sewer Extensions

(2) City Street Projects (CSP):

Oak St & Uptown Overpass Projects	\$ 30,000
	\$ 30,000

RWU System Projects:

Misc. Sanitary Sewer Rehabilitation	362,500
Pinnacle Sewer Improvements	3,085,000
Bent Tree & Berry Farm Liftstation Decommis:	25,000
Blossom Way-Pauline Whitaker/Dixieland/1st	795,000
	4,267,500
	\$ 4,297,500

Rogers Sewer Department
Employee Information
FY 24 Budget
(FTE'S - Full Time Equivalents)

	FY 23 SALARY BUDGET	FY 24 SALARY BUDGET	FY 23 FTE'S	FY 24 FTE'S
Engineering	\$ 315,000	\$ 365,000	3.00	3.00
Field	890,000	1,100,000	18.00	19.00 (1)
Office	665,000	735,000	10.00	10.00
Pollution Control	975,000	1,105,000	18.00	17.00 (2)
Total	<u>\$ 1,870,000</u>	<u>\$ 2,200,000</u>	<u>49.00</u>	<u>49.00</u>

(1) 1 Additional Staff - Field Tech

(2) FY 23 Count for Succession Planning (temporary)- Plant Maintenance Tech

Rogers Water Utilities
Summary of Budgeted Change in Reserves
Through June 30, 2024

5/12/2023

	Unrestricted Reserves	<u>Water</u> Restricted Reserves	Total Water Reserves	Unrestricted Reserves	<u>Sewer</u> Restricted Reserves	Total Sewer Reserves	<u>Total Reserves</u>
June 30, 2022 Actual	\$ 14,956,367	\$ 4,800,322	\$ 19,756,689	\$ 19,540,348	\$ 1,407,134	\$ 20,947,482	\$ 40,704,171
Fiscal Year 2023 Estimated	3,980,000	(205,000)	3,775,000	1,330,000	(250,000)	\$ 1,080,000	\$ 4,855,000
June 30, 2023 Estimated	18,936,367	4,595,322	23,531,689	20,870,348	1,157,134	22,027,482	45,559,171
Fiscal Year 2024 Budget	(5,515,000)	(130,000)	(5,645,000)	(8,740,000)	(190,000)	(8,930,000)	(14,575,000)
June 30, 2024 Budgeted	<u>\$ 13,421,367</u>	<u>\$ 4,465,322</u>	<u>\$ 17,886,689</u>	<u>\$ 12,130,348</u>	<u>\$ 967,134</u>	<u>\$ 13,097,482</u>	<u>\$ 30,984,171</u>

(Minimum Reserves as calculated 12/31/22: Water \$ 12,936,000 and Sewer \$ 12,823,000)

ROGERS WATER UTILITIES
AMENDMENT NO. 2
FOR
PINNACLE GOLF COURSE SEWER CAPACITY IMPROVEMENTS
WITH
RJN GROUP, INC.

In accordance with the AGREEMENT for PINNACLE GOLF COURSE SEWER CAPACITY IMPROVEMENTS dated September 3, 2020, between the ROGERS WATER UTILITIES, (hereinafter called OWNER) and RJN GROUP, INC. (hereinafter called ENGINEER), OWNER hereby authorizes ENGINEER to proceed with the following services:

Section I - Project Description

Under the AGREEMENT, the OWNER retained RJN Group to provide engineering services. The Project included engineering design for the construction of approximately 7,890 linear feet of sanitary sewer from Rainbow Road to Champions Drive (including road crossings) in proximity to the Pinnacle Country Club. The purpose of this amendment is to provide part-time Resident Inspection Services for the duration of construction of the sanitary sewer improvements.

Section II - Scope

The ENGINEER shall provide part-time Resident Inspection Services as outlined in Attachment A – Scope of Services.

Section III - Time of Service

ENGINEER shall provide services for the duration of construction as outlined in Attachment B – Schedule.

Section IV - Compensation

OWNER shall compensate ENGINEER for providing these additional services a total sum not-to-exceed \$154,330.00, as provided in Attachment C – Engineering Costs, herein provided.

In consideration of the mutual covenants and Agreements herein contained, the OWNER and ENGINEER stipulate and agree that the Agreement for PINNACLE GOLF COURSE SEWER CAPACITY IMPROVEMENTS dated September 3, 2020, is hereby amended as described in Attachments A and C, attached hereto and made part of this agreement.

All other provisions of the original Agreement remain in full force and effect.

IN WITNESS THEREOF, the parties hereto have caused this AGREEMENT to be executed this _____
_____ day of _____, 2023.

AUTHORIZED BY:

ROGERS WATER UTILITIES

By: _____

Name: _____

Title: _____

Date: _____

ACCEPTED BY:

RJN Group, Inc.

By: _____

Name: _____

Title: _____

Date: _____

END OF AMENDMENT

AGREEMENT FOR ENGINEERING SERVICES

AMENDMENT NO. 2

ROGERS WATER UTILITIES

PINNACLE GOLF COURSE SEWER CAPACITY IMPROVEMENTS

SCOPE OF SERVICES

ATTACHMENT A

A. SCOPE OF SERVICES:

ENGINEER shall provide part-time Resident Inspection Services and Construction Assistance Services for the construction of approximately 7,890 linear feet of sanitary sewer from Rainbow Road to Champions Drive in proximity to the Pinnacle Country Club. The existing sizes are from 8-inches to 10-inches in diameter. Proposed upgrades generally include increasing the size to 15-inches and 18-inches for increased capacity.

A.1 **RESIDENT INSPECTION SERVICES.** The ENGINEER shall provide a Resident Inspector and other staff to provide construction observance of the work of the Contractor. The Resident Inspector is anticipated to be at the construction site for an average of 2-4 hours per day throughout the duration of construction, but may fluctuate daily based on project observation needs. **The standard duties and responsibilities of the Resident Inspector is as follows:**

A.1.1 Schedules: Review the progress schedule, schedule of shop drawing submissions and schedule of values prepared by Contractor concerning their acceptability.

A.1.2 Conferences: Attend preconstruction conferences. Arrange a schedule of progress meetings and other job conferences as required and notify those expected to attend in advance. Attend meetings and maintain and circulate copies of minutes thereof.

A.1.3 Liaison: Serve as liaison with Contractor, working principally through Contractor's superintendent and assist the superintendent in understanding the intent of the Contract Documents.

A.1.4 Shop Drawings and Samples:

A.1.4.1 Maintain a file of shop drawings and samples; receive samples which are furnished by Contractor.

A.1.4.2 Advise Contractor immediately of the commencement of any work requiring shop drawing if the submission has not been reviewed and no exceptions taken.

A.1.5 Review of Work, Rejection of Defective Work, Inspections and Tests:

A.1.5.1 Conduct on-site observations of the work in progress to assist in determining whether the work is proceeding in accordance with the Contract Documents and whether completed work will conform to the contract documents.

- A.1.5.2 Report to OWNER whenever he believes that any work is unsatisfactory, faulty or defective or does not conform to the Contract Documents, or does not meet the requirements of any inspections, tests or approval required to be made or has been damaged prior to final payment; and advise OWNER when he believes work should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection or approval.
- A.1.5.3 Verify that tests, equipment and systems start-ups and operating and maintenance instructions are conducted as required by the Contract Documents and in presence of the required personnel, and that Contractor maintains adequate records thereof; observe, record and report appropriate details relative to the test procedures and start-ups.
- A.1.5.4 Accompany visiting inspectors representing public or other agencies having jurisdiction over the Project and record the outcome of these inspections.
- A.1.5.6 Interpretation of Contract Documents: Transmit clarifications and interpretations of the Contract Documents to Contractor.
- A.1.5.7 Modifications: Consider and evaluate Contractor suggestions for modifications in drawings or specifications and report them with recommendations to OWNER.
- A.1.5.8 Records:
- 1) Maintain orderly files for correspondence, reports of job conferences, shop drawings and samples submissions, reproductions of original Contract Documents, including all addenda, change orders, field orders, additional drawings issued after the execution of the contract, clarifications and interpretations of the contract documents, progress reports, color marked as-built record drawings and other Project related documents.
 - 2) Keep a diary or logbook, recording hours on the jobsite, weather conditions, data relative to questions of extras or deductions, list of visiting officials and representatives of manufacturers, fabricators, suppliers and distributors, daily activities, decisions, observations in general and specific observations in more detail as in the case of observing test procedures.
 - 3) Record names, addresses and telephone numbers, including emergency numbers, of Contractors, subcontractors and major suppliers of material and equipment.
- A.1.5.9 Reports:
- 1) Furnish periodic reports as required of progress of the work and Contractor's compliance with the approved progress schedule and schedule of shop drawing submissions.
- A.1.5.10 Payment Requisitions: Review applications for payment with Contractor for compliance with the established procedure with Contractor for their submission and forward those with recommendations to OWNER, noting particularly their relation to the schedule of values, work completed, and materials and equipment delivered at the site but not incorporated in the work.

A.1.5.11 Certificates, Maintenance and Operation Manuals: During the course of work, verify that certificates, maintenance and operation manuals and other data required to be assembled and furnished by Contractors are applicable to the items actually installed, and deliver this material to OWNER prior to final acceptance of the work.

A.1.5.12 Completion:

- 1) Conduct final inspection in the company of OWNER and Contractor, and prepare a final list of items to be completed or corrected.
- 2) Verify that all items on the final list have been completed or corrected and make recommendations concerning acceptance.

A.1.6 LIMITATIONS OF AUTHORITY

Except upon written instructions of OWNER or ENGINEER, Resident Inspector:

A.1.6.1 Shall not authorize any deviation from the Contract Documents or approve any substitute materials or equipment.

A.1.6.2 Shall not exceed limitations of ENGINEER'S authority as set forth in the Contract Documents.

A.1.6.3 Shall not undertake any of the responsibilities of Contractor, subcontractors or Contractor's superintendent, or expedite the work.

A.1.6.4 Shall not advise on or issue directions relative to any aspect of the means, methods, techniques, sequences or procedures of construction unless such is specifically called for in the Contract Documents.

A.1.6.5 Shall not advise on or issue directions as to safety precautions and programs in connection with the work.

A.1.6.6 Shall not authorize OWNER to occupy the Project in whole or in part.

A.1.6.7 Shall not participate in specialized field or laboratory tests.

A.2 **CONSTRUCTION ASSISTANCE SERVICES.** The ENGINEER shall provide the following services to aide in construction of the project:

A.2.1 Attend Pre-construction conference.

A.2.1.1 Assist in conducting a public construction meeting to facilitate public notification.

A.2.1.2 Attend value engineering meeting with OWNER and Contractor.

A.2.2 Provide surveys for horizontal and vertical control.

- A.2.2.1 It is mutually agreed that the Construction Contract shall provide that the Contractor be responsible for staking the work site based on the survey control established by the ENGINEER; Contractor shall protect and preserve the established reference points and shall make no changes or relocations without the prior written approval of the OWNER.
- A.2.2.2 Construction Contract shall also provide that the Contractor report to the ENGINEER whenever any reference point is lost or destroyed or requires relocation because of necessary change in grades or locations.
- A.2.3 Review and approve, or take other appropriate action on, detailed construction drawings, shop drawings, and erection drawings submitted by contractors, such checking shall be only for conformance with the design concept of the PROJECT and compliance with the information given in the contract documents.
- A.2.4 Review and provide input for Field Changes, Requests for Information (RFIs), and Change Orders.
- A.2.5 Monitor construction progress, provide periodic inspection necessary to confirm contract conformance, attend monthly progress meetings, and respond to contractor inquiries.
- A.2.6 Lead the final inspection and prepare punch list as necessary.
- A.2.7 ENGINEER agrees to provide these services for a period estimated to equal the time necessary for construction of the PROJECT.
- A.2.8 Prepare for the OWNER a set of drawings suitable for microfilming showing those changes made during the construction process based on marked-up prints, drawings and other data furnished by the Contractor and OWNER to ENGINEER. Information regarding changes made during the construction process as described in the previous sentence will be provided under the terms of the Construction Contract Documents.

AGREEMENT FOR ENGINEERING SERVICES

AMENDMENT NO. 2

ROGERS WATER UTILITIES

PINNACLE GOLF COURSE SEWER CAPACITY IMPROVEMENTS

SCHEDULE

ATTACHMENT B

B. SCHEDULE

The ENGINEER and OWNER agree that the project is planned to be completed according to the schedule below with an anticipated Notice to Proceed in May 2023.

Resident Inspection	Approximately 360 calendar days from pre-construction conference
Construction Assistance Services	Approximately 360 calendar days from pre-construction conference
Record Drawings	30 days after final construction walkthrough

The above schedule may be adjusted if interim approvals are recommended by OWNER.

The ENGINEER shall employ manpower and other resources and use professional skill and diligence to meet the schedule; however, he shall not be responsible for schedule delays resulting from conditions beyond his control. With mutual agreement, the ENGINEER and OWNER may modify the project schedule during the course of the project and if such modifications affect the ENGINEER's compensation, it shall be modified accordingly, subject to OWNER's approval.

AGREEMENT FOR ENGINEERING SERVICES
AMENDMENT NO. 2
ROGERS WATER UTILITIES
PINNACLE GOLF COURSE SEWER CAPACITY IMPROVEMENTS
ENGINEERING COSTS
ATTACHMENT C

In consideration of the services to be performed under this Agreement, ENGINEER shall be paid as per the following compensation schedule:

OWNER shall pay ENGINEER for Basic Services rendered an amount equal to the cumulative hours charged to the Project for each class of ENGINEER's employees multiplied by ENGINEER'S Hourly Rates plus approved Reimbursable Expenses and ENGINEER's sub-consultant charges, if any. ENGINEER' s Hourly Rates as shown shall be adjusted annually each January 1.

Basic Services: Payment by OWNER based on ENGINEER' s Hourly Rates shall approximate the following schedule. Payment for a specific phase shall not exceed the scheduled amount prior to completion of that phase. Underruns in one phase may be used to offset overruns in another phase as long as the contract amount is not exceeded.

Original Agreement	\$197,737.00
Amendment No. 1	\$43,800.00
Resident Inspection Services	\$126,510.00
Construction Assistance Services	\$21,820.00
Reimbursable Expenses	\$6,000.00
Amendment No. 2	\$154,330.00
Total not to exceed	\$394,867.00

Engineering and other personnel costs will be calculated using the rate schedule below. Rates are subject to annual adjustments due to salary increases, but such increase in rates shall not increase the total not to exceed project cost. Subconsultant cost if required shall be a cost plus 10 percent markup, but in no event shall the involvement of a subconsultant increase the total not to exceed project costs.

Other direct expenses will be calculated at actual cost, but shall be included in the total not to exceed project costs and no direct expenses shall increase the total project costs.

PROFESSIONAL ENGINEERING SERVICES
AMENDMENT NO. 2
Pinnacle Golf Course Sewer Capacity Improvements
RJN Project Number 30-3616-00

RJN Group, Inc.
PROJECT FEE SCHEDULE
EXHIBIT C-1

Engineering Design, Bid Solicitation & Construction Phase Services
Rogers Water Utilities

Hourly Wage Rates		\$295.00	\$215.00	\$175.00	\$200.00	\$150.00	\$140.00	\$90.00		
		Estimated Man-hours							Task	Direct Cost
		PD	PM	PE	CM	RI	ET	AS	Hours	Breakdown
Resident Inspection Services										
5001	Resident Inspection Services	6	0	0	12	800	0	26	844	\$126,510.00
Subtotal Inspection Services		6	0	0	12	800	0	26	844	\$126,510.00
Construction Assistance Services										
5002	Attend Pre-Construction Conference	0	4	4	0	0	0	1	9	\$1,650.00
5003	Periodic Site Visits (12)	2	24	36	0	0	0	6	68	\$12,590.00
5004	Submittal Reviews, RFIs and Change Orders	1	4	8	0	0	2	4	19	\$3,195.00
5005	Prepare Record Drawings	1	2	4	0	0	16	8	31	\$4,385.00
Subtotal Inspection Services		4	34	52	0	0	18	19	127	\$21,820.00
Reimbursable Expenses										
9903	Mileage, miscellaneous									\$6,000.00
Subtotal Reimbursable Expenses:										\$6,000.00
Subtotal Labor:										\$148,330.00
Project Subtotal:										\$154,330.00
TOTAL PROJECT:										\$154,330.00

RJN Group, Inc.
Hourly Billing Rates
January 2023

<u>PERSONNEL</u>	<u>RATE PER HOUR</u>
<u>Construction Inspection</u>	
Resident Inspector	\$100 - \$170
Construction Manager	\$145 - \$205
<u>Engineering & General Supervisor</u>	
Project Director	\$225 - \$295
Quality Control (QC) Engineer	\$170 - \$265
Senior Project Manager	\$190 - \$250
Project Manager	\$160 - \$215
Project Engineer	\$120 - \$175
Engineering Technician	\$90 - \$150
Administrative Staff	\$85 - \$145