ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA

JUNE 19, 2023

4:00 PM

AGENDA

CALL TO ORDER:

EMPLOYEE RECOGNITION:

1. Ken Mitchell

ACTION ON MINUTES:

1. Approve Minutes from May 15, 2023 Water & Sewer Commission

REPORTS:

1. Financial Reports - B. Dobler
2. RPCF Reports - T. Beaver
3. Engineering Reports B. Sartain

NEW BUSINESS:

1. Selection of Rate Study Consultant - B. Dobler
2. Resolution No. 23-09 Amending Pay Range Tables D. Daniel
3. Resolution No. 23-10 Approving Pool of Merit Pay Increase Funds for next budgeted year. D. Daniel
4. Resolution 23-11 Renewing Contract for Janitorial Services 2023 D. Daniel
5. Resolution No. 23-12 Adopting Revised Safety Toe Footwear Policy D. Daniel

ADJOURN:

Rogers Waterworks and Sewer Commission
May 15, 2023
Minutes

The Rogers Waterworks and Sewer Commission held its regularly scheduled meeting at 4:00 PM, May 15, 2023, in the Rogers Administration Building located at 601 S 2nd Street.

Present were Commissioners Roger Surly, Travis Greene, Kathy McClure, Jerry Carmichael, and Chairman Peter Farmer. Rogers Water Utilities staff present were Todd Beaver, Johnny Lunsford, Aaron Short, Dana Daniel, Brian Sartain, Matt Savell, Jerry Roegner, Mark Landis, and Mario Morales. Bill Watkins, Bob David, and Julie Vaught all representing 3 Flags Investment, were also in attendance as well as Robert Frazier from the Frazier Law Firm. Brent Dobler and Jennifer Lattin both joined the meeting virtually.

Chairman Farmer called the meeting to order at 4:00PM.

Employee Recognitions:
Todd Beaver recognized Amber Owens for her award at Hot Springs AWWEA Annual Conference.
Johnny Lunsford recognized Adam Peterson for his award at Hot Springs.
Johnny also recognized Mark Landis for his award at the Hot Springs.

Chairman Farmer then called for an action on the minutes from the April 17, 2023, Water and Sewer Commission meeting. Commissioner McClure made a motion to approve the minutes, and Commissioner Greene seconded. All in favor, motion carried.

Chairman Farmer then recognized a request to be heard from Three Flags Investment. Bill Watkins presented on their behalf. The request was for two items. 1) Approve extension of water service to the property, and 2) for RWU to not oppose any attempts by Three Flags for sewer service to the affected property. The first motion was to deny water service to the property. Commissioner Carmichael made a motion to deny water service to the property. Commissioner Greene seconded. Chairman Farmer asked for all in favor, all approved. When it came to the second item, Watkins stated that if they cannot get water, there is no point to ask for support for the sewer. Commissioner Carmichael stated to Watkins that this process really needs to start at City Council, not RWU. Full audio available on website.

Chairman Farmer then recognized Brent Dobler for the Financial Reports. Billed revenue in the Water department was up 19.52% from April 2022. Water consumption was up 4.51%. 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 YTD impact and access fee revenue for FY23 are $639,300. This compares to YTD fees of $803,300 in FY22 and $1,018,000 in FY21. Year to date profit is more than the prior year and ahead of budget.

The Sewer department billed revenue was up 10.29% from April 2022. Sewer consumption was 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 over March 2022, expenses increased by $500. Fiscal YTD collections of impact and access fees are $1,085,100 for 2023. This compares to YTD access and impact fee revenue of $1,512,200 in FY22 and $2,094,900 in FY21. Year to date profit is less than the prior year and less than budget.

Total restricted and unrestricted funds are $48.4 million for April of 2023. This is an overall increase of $4.4 million from April 2022. $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.

Chairman Farmer then recognized Brian Sartain for the Engineering Reports. Brian stated we have over 40 plan reviews in process. He also gave updates on our ongoing projects behind Mercy Hospital (Blossom Way Creek) and the 24th & Olive Street sewer projects. He stated that the CMAR contract for the Solids Handling project at the RPCF has been approved by the ANRC and we are finalizing the RFP for the two dryer manufacturers at this time. Ken Mitchell will be retiring in July. We are continuing rollout of Cityworks GIS program to Field Ops and they are using this map for the lead and copper investigating right now. Commissioner Carmichael asked if the public could see this. Sartain said yes, but they will see layers that do not show the same detail. Chairman Farmer asked if we have standards for the layers. Brian said we do not currently have one, but after discussion with Peter, we will reach out to other Cities and look at instituting a new standard.

Chairman Farmer then recognized Todd Beaver for the RPCF report. A small spike from last month while we were still dealing with high inflows to the plant. Struggled with capacity during the month. Industrial pre-treatment program continues. RWU has extended an offer to a new maintenance technician. RWU crews attempted to repair the headworks screen that failed. They were not able to accomplish this, so we will be reaching out to a third-party contractor for the expertise required. The plant treated 446 million gallons in April. This was an average of 8.5MGD. 38 million gallons were from inflow and infiltration.

Chairman Farmer then recognized Johnny Lunsford for the Field Ops report. RWU is down to a week on service request. Commissioner Surly asked about the boring program. Johnny informed him that we are about to have many more boring companies in the area for Ritter. We have informed all new boring contractors of our program and what is expected. Johnny hopes these crews are more professional than some of them that we have had in the past. He then showed photos of a main line break we had on New Hope Rd. He commended the crews that completed the repair quickly and efficiently ain order to avoid any boil order. RWU has determined our suspected lead and copper service area and we are investigating services now. We should have the inventory list required by the EPA completed roughly a year in advance. Johnny went on to describe the new 811 regulations that apply to RWU as well as all other excavating contractors. RWU will be purchasing a new vacuum excavator due to these regulations.

Chairman Farmer then recognized Brent Dobler to elaborate on the policy changes in Old Business. He informed the Commission that we are actively reviewing policies, but many of them refer to other policies in place and we need to ensure that we make accurate changes to all of them at the same time. We will be presenting these changes at a future Commission meeting.

Chairman Farmer then recognized Jennifer Lattin to present the 2024 RWU Budget. She went over the Water budget first and then the Sewer Budget. She mentioned that due to a few large sewer projects, RWU was forced to remove other planned sewer projects from the budget to maintain our minimum reserve level. If these projects were started, we may need to have another Depository and Investment Committee come back to the Commission to allow RWU to utilize reserves since they were not in the current budget. Commissioner Surly asked Jennifer about the Sewer projects that had to be taken out of the budget and what would be at risk. A couple of City street projects are on this list. Jennifer commented that these projects are not moving quickly at this time, and historically, we have budgeted for these projects and not been able to utilize the funds to improve the system due to the City projects being delayed. Brain Sartain commented that we are essentially playing "catch up" since we have received our sewer master plan. The Pinnacle sewer rehab is required before any new development can begin. RWU has no option other than to proceed with the Blossom Way sewer repair due to the condition of the pipe and the criticality of the location. These two projects alone are over $10 million dollars, so they precluded some of the other, although critical, less critical than the funded sewer projects in the budget. Commissioner Surly made a motion, Commissioner McClure seconded. All in favor, budget passed.

Chairman Farmer then recognized Brian Sartain to present a change order request for RJN Engineering for inspection for the Pinnacle sewer rehabilitation project. The bid was awarded to Goodwin and Goodwin and the pre-construction meeting has already occurred. This change order with the engineer (RJN) will address resident inspection services, construction administration and record drawings required for the project in an amount not to exceed $154,330. This is for a year of work with a minimum of three hours per day. Commissioner Greene made a motion, Surly seconded. All in favor, motion passed.

Chairman Farmer replied that he was not happy with the existing service area and requested that Brian and RWU address our service area issues as soon as possible. Commissioner Carmichael concurred.

With no further items on the Agenda, Chairman Farmer adjourned the meeting at 5:31pm.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwscmin51523

June 15, 2023

To: The Rogers Water and Sewer Commission

From: Matt Savell, Senior Accountant

Re: May 2023 Financial Information

Water Department

- Billed revenue for the month of May 2023 is up 26.00% from May 2022.
- Water consumption is up 7.16% from May 2022.
- The Water Department reported a profit of $434,500 for May 2023. A profit of $229,500 was reported for May 2022.
    - Revenues increased by $361,500. Expenses increased by $157,000.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $748,500. This compares to year-to-date access and impact fee revenue of $850,800 in FY 22 and $1,132,000 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 May 2023 is up 10.62% from May 2022.
- Sewer consumption is up 4.24% from May 2022.
- The Sewer Department reported a profit of $710,500 for May 2023. A profit of $302,000 was reported for May 2022.
    - Revenues increased by $53,500. Expenses decreased by $54,500.
- Fiscal year to date collections of access and impact fee revenue for FY 23 are $1,311,400. This compares to year-to-date access and impact fee revenue of $1,609,700 in FY 22 and $2,305,000 in FY 21.
- Year to date profit is more than the prior year and ahead of budget.

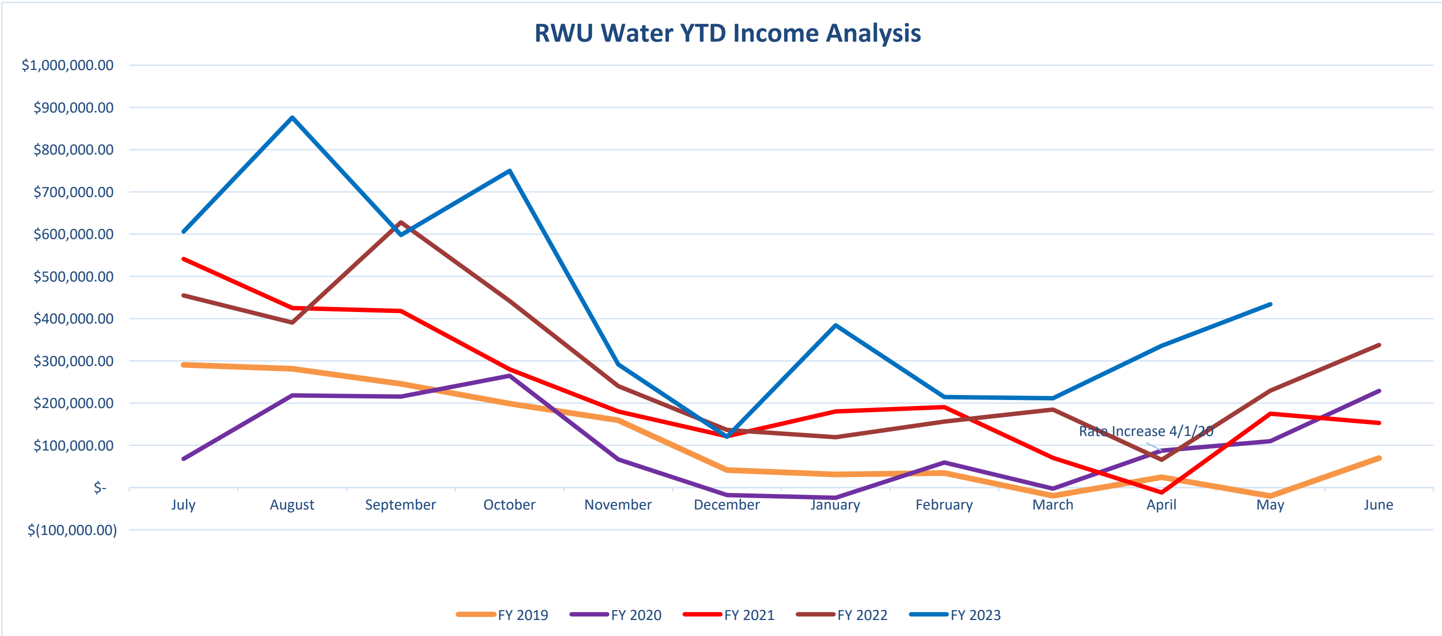
Other Financial Reporting Items

- Total restricted and unrestricted funds are $48 million for May 2023. This is an overall increase of $4.2 million from May 2022.
    - Water funds decreased by approximately $1,800,000 and Sewer funds increased by $2,300,000.
    - $6.8 million of the $46 million total funds are restricted for specific use such as debt service, meter deposits, access and impact fees, and depreciation.

Rogers Water Utilities
Monthly Income (Loss) comparisions

WATER	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023		
July	$ 290,624.33	$ 67,942.45	$ 541,237.37	$ 454,860.39	$ 606,058.75		
August	$ 281,270.03	$ 218,202.22	$ 425,096.75	$ 390,617.95	$ 876,035.33		
September	$ 245,594.35	$ 215,407.80	$ 418,050.13	$ 627,942.89	$ 598,001.67		
October	$ 198,756.49	$ 264,699.00	$ 279,870.37	$ 441,784.79	$ 749,926.53		
November	$ 159,271.94	$ 66,632.11	$ 180,158.06	$ 240,127.46	$ 291,503.08		
December	$ 41,435.70	$ (17,714.79)	$ 121,537.90	$ 136,549.32	$ 120,180.03		
January	$ 31,081.88	$ (24,131.21)	$ 180,239.50	$ 119,263.06	$ 384,250.00		
February	$ 34,474.80	$ 59,398.57	$ 190,514.70	$ 156,254.78	$ 214,287.94		
March	$ (19,411.36)	$ (2,521.91)	$ 70,327.68	$ 184,685.89	$ 211,489.19		
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	$ 434,038.10		
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**	**$ 4,821,467.71**	$ 1,774,085.17	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	$ 4,821,467.71		
APERS Pension Adjustment	*$ (98,788.44)*	*$ (140,186.49)*	*$ (180,687.98)*	*$ 260,620.21*	*$ (272,895.03)*		
Income per Audited Financial Stmts	$ 1,238,576.60	$ 1,133,908.70	$ 2,542,497.06	$ 3,645,614.55	$ 4,548,572.68		
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	$ 318,709.84		
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	$ 710,512.68		
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**	**$ 4,930,871.27**	$ 698,854.44	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	$ 4,930,871.27		
APERS Pension Adjustment	*$ (166,877.96)*	*$ (249,434.81)*	*$ (289,911.50)*	*$ 426,833.24*	*$ (434,460.97)*		
Income per Audited Financial Stmts	$ 3,232,356.36	$ 3,428,490.50	$ 5,012,383.58	$ 5,360,111.31	$ 4,496,410.30		
Annual Budget	**$ 2,865,000.00**	**$ 2,470,000.00**	**$ 3,025,000.00**	**$ 3,960,000.00**	**$ 4,620,000.00**		


RWU Water YTD Income Analysis
$1,000,000.00
$900,000.00
$800,000.00
$700,000.00
$600,000.00
$500,000.00
$400,000.00
$300,000.00
$200,000.00
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July
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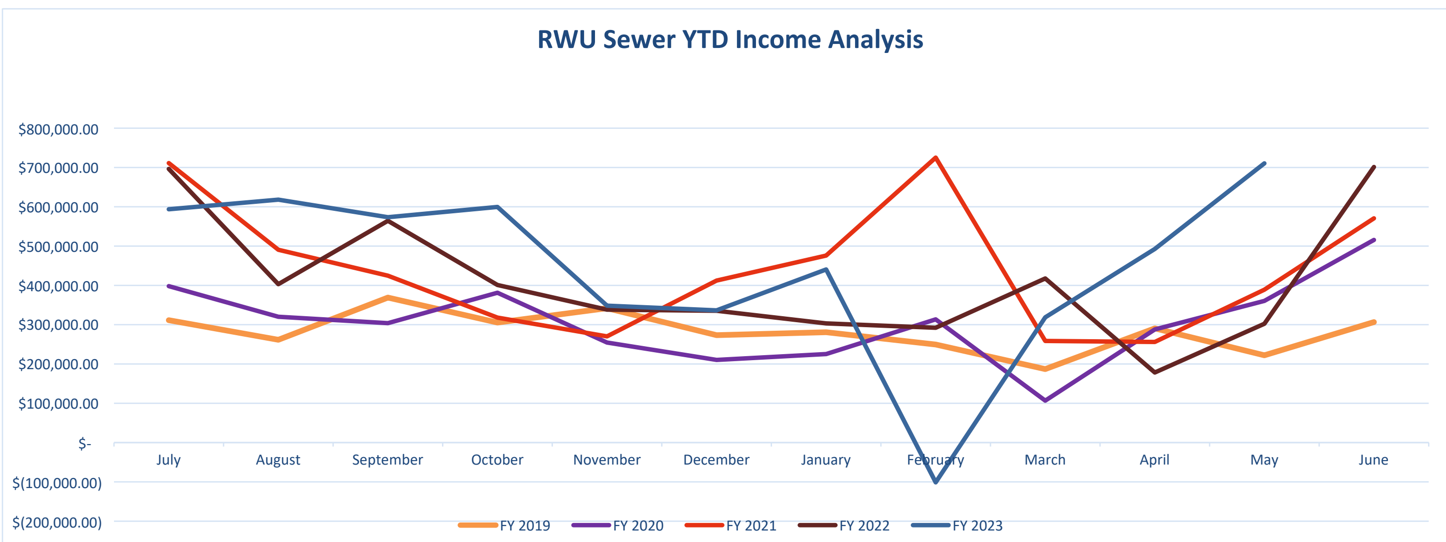
Rate Increase 4/1/20
FY 2019
FY 2020
FY 2021
FY 2022
FY 2023


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

Balance Sheet
Account Summary
As Of 05/31/2023

Rogers Water Utilities, AR

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	6,427,892.57	4,118,913.31	2,308,979.26
020 - INVESTMENTS	15,805,443.16	15,645,699.68	159,743.48
030 - ACCOUNTS RECEIVABLE	2,334,626.50	1,951,368.53	383,257.97
035 - DUE FROM OTHER FUNDS	17,125,297.72	610,134.81	16,515,162.91
040 - OTHER CURRENT ASSETS	160,384.65	85,885.38	74,499.27
050 - RESTRICTED FUNDS	952,646.24	854,230.66	98,415.58
060 - INVENTORY	1,001,341.84	486,369.54	514,972.30
080 - PROPERTY PLANT & EQUIPMENT	101,207,792.36	95,859,479.29	5,348,313.07
081 - INTANGIBLE ASSETS	252,445.00	89,145.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	-12,877.35	556,560.06	-569,437.41
Total ** ASSETS & DEFERRED OUTFLOWS:**	**145,254,992.69**	**120,257,786.26**	**24,997,206.43**
Total Assets:	**145,254,992.69**	**120,257,786.26**	**24,997,206.43**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	1,744,381.03	1,755,355.32	10,974.29
120 - ACCRUED LIABILITIES	17,789,221.95	18,526,296.46	737,074.51
130 - OTHER LIABILITIES	1,486,848.80	1,376,896.00	-109,952.80
135 - DUE TO OTHER FUNDS	17,226,623.38	707,554.81	-16,519,068.57
140 - DEFERRED INFLOWS/PENSION LIABILITIES	1,458,202.83	2,016,365.42	558,162.59
Total ** LIABILITIES & DEFERRED INFLOWS **:	**39,705,277.99**	**24,382,468.01**	**-15,322,809.98**
Total Liability:	**39,705,277.99**	**24,382,468.01**	**-15,322,809.98**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	101,001,142.02	92,827,935.71	8,173,206.31
Total ** EQUITY **:	**101,001,142.02**	**92,827,935.71**	**8,173,206.31**
Total Beginning Equity:	**101,001,142.02**	**92,827,935.71**	**8,173,206.31**
Total Revenue	16,779,059.88	14,286,028.50	2,493,031.38
Total Expense	12,230,487.20	11,238,645.96	-991,841.24
Revenues Over/(Under) Expenses	**4,548,572.68**	**3,047,382.54**	**1,501,190.14**
Total Equity and Current Surplus (Deficit):	**105,549,714.70**	**95,875,318.25**	**9,674,396.45**
Total Liabilities, Equity and Current Surplus (Deficit):	**145,254,992.69**	**120,257,786.26**	**24,997,206.43**

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
**** ASSETS & DEFERRED OUTFLOWS****			
010 - CASH-DEMAND DEPOSITS	3,753,226.79	4,545,190.36	-791,963.57
020 - INVESTMENTS	21,053,094.73	18,134,268.40	2,918,826.33
030 - ACCOUNTS RECEIVABLE	1,997,631.85	1,694,921.67	302,710.18
035 - DUE FROM OTHER FUNDS	17,226,623.38	707,554.81	16,519,068.57
040 - OTHER CURRENT ASSETS	215,040.01	146,928.86	68,111.15
060 - INVENTORY	148,183.96	83,511.09	64,672.87
070 - RESTRICTED FUNDS	732,537.14	569,234.79	163,302.35
080 - PROPERTY PLANT & EQUIPMENT	124,583,280.27	119,219,071.62	5,364,208.65
081 - INTANGIBLE ASSETS	252,445.00	89,145.00	163,300.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	-47,948.42	863,876.37	-911,824.79
Total ** ASSETS & DEFERRED OUTFLOWS:**	**169,914,114.71**	**146,053,702.97**	**23,860,411.74**
Total Assets:	**169,914,114.71**	**146,053,702.97**	**23,860,411.74**
Liability			
**** LIABILITIES & DEFERRED INFLOWS ****			
100 - ACCOUNTS PAYABLE	818,484.23	651,396.54	-167,087.69
120 - ACCRUED LIABILITIES	8,457,055.08	9,679,961.89	1,222,906.81
130 - OTHER LIABILITIES	237,214.30	104,010.00	-133,204.30
135 - DUE TO OTHER FUNDS	17,125,297.72	610,134.81	-16,515,162.91
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,317,752.47	3,221,949.53	904,197.06
Total ** LIABILITIES & DEFERRED INFLOWS **:	**28,955,803.80**	**14,267,452.77**	**-14,688,351.03**
Total Liability:	**28,955,803.80**	**14,267,452.77**	**-14,688,351.03**
Equity			
**** EQUITY ****			
200 - FUND BALANCE	136,461,900.61	127,554,243.79	8,907,656.82
Total ** EQUITY **:	**136,461,900.61**	**127,554,243.79**	**8,907,656.82**
Total Beginning Equity:	**136,461,900.61**	**127,554,243.79**	**8,907,656.82**
Total Revenue	16,981,710.76	15,310,024.33	1,671,686.43
Total Expense	12,485,300.46	11,078,017.92	-1,407,282.54
Revenues Over/(Under) Expenses	**4,496,410.30**	**4,232,006.41**	**264,403.89**
Total Equity and Current Surplus (Deficit):	**140,958,310.91**	**131,786,250.20**	**9,172,060.71**
Total Liabilities, Equity and Current Surplus (Deficit):	**169,914,114.71**	**146,053,702.97**	**23,860,411.74**

Balance Sheet
Account Summary
As Of 05/31/2023

Rogers Water Utilities, AR

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	199,783.02	131,483.24	68,299.78
1-0100.11	CHECKING-FNBANK OF ROGERS	766,843.27	210,655.40	556,187.87
1-0111.05	SAVINGS-UTILITY MONEY FUND	2,605,247.94	1,376,856.54	1,228,391.40
1-0111.08	SAVINGS-DEPR MONEY FUND	143,837.78	202,120.84	-58,283.06
1-0111.09	SAVINGS-O & M MONEY FUND	2,286,091.17	2,052,896.00	233,195.17
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	424,364.39	143,176.29	281,188.10
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**6,427,892.57**	**4,118,913.31**	**2,308,979.26**
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	1,058,191.32	13,756.02
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	1,067,000.00	1,058,183.95	8,816.05
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	878,000.00	869,795.14	8,204.86
1-0215.17	INVESTMENT-O&M	1,083,292.52	1,070,456.95	12,835.57
1-0215.19	INVESTMENT-O&M	1,110,000.00	1,100,000.00	10,000.00
1-0215.21	INVESTMENT-O&M	1,057,000.00	1,048,000.00	9,000.00
1-0215.22	INVESTMENT-O&M	1,088,045.73	1,073,296.99	14,748.74
1-0215.23	INVESTMENT-DEPRECIATION	535,248.55	527,465.01	7,783.54
1-0215.24	INVESTMENT-O&M	1,104,000.00	1,101,889.88	2,110.12
1-0215.25	INVESTMENT-O&M	531,727.29	524,554.21	7,173.08
1-0215.26	INVESTMENT-O&M	710,837.02	700,000.00	10,837.02
1-0215.27	INVESTMENT-O&M	501,524.55	0.00	501,524.55
	Total GLCategory 020 - INVESTMENTS:	**15,805,443.16**	**15,645,699.68**	**159,743.48**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	1,849,697.77	1,562,337.61	287,360.16
1-0300.01	UNAPPLIED CREDITS	-126,641.64	0.00	-126,641.64
1-0300.05	ACCTS REC-OTHER	17,929.07	-74,969.08	92,898.15
1-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	-4,866.03	0.00	-4,866.03
1-0300.15	ACCTS REC-UNBILLED REVENUE	740,000.00	615,000.00	125,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-141,492.67	-151,000.00	9,507.33
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**2,334,626.50**	**1,951,368.53**	**383,257.97**
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	17,125,297.72	610,134.81	16,515,162.91
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**17,125,297.72**	**610,134.81**	**16,515,162.91**
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	56,321.51	4,993.35	51,328.16
1-0400.01	PREPAID PROFESSIONAL FEES	1,135.61	1,008.37	127.24
1-0400.05	PREPAID-WORKMANS COMP	17,267.06	20,584.85	-3,317.79
1-0400.10	PREPAID-INSURANCE	33,869.37	33,382.60	486.77

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0400.15	PREPAID-MAINT CONTRACT	51,791.10	25,916.21	25,874.89
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**160,384.65**	**85,885.38**	**74,499.27**
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	391,541.47	452,848.85	-61,307.38
1-0512.14	REGIONS BANK - DEBT - 2012	302,597.13	229,383.95	73,213.18
1-0516.14	REGIONS BANK - DEBT - 2016	258,507.64	171,997.86	86,509.78
	Total GLCategory 050 - RESTRICTED FUNDS:	**952,646.24**	**854,230.66**	**98,415.58**
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	1,001,341.84	486,369.54	514,972.30
	Total GLCategory 060 - INVENTORY:	**1,001,341.84**	**486,369.54**	**514,972.30**
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	642,556.44	511,033.63	131,522.81
1-0800.01	VEHICLES	623,991.09	613,590.94	10,400.15
1-0800.02	SHOP EQUIPMENT & TOOLS	46,900.46	46,900.46	0.00
1-0800.03	FIELD EQUIPMENT	902,242.05	813,677.72	88,564.33
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	4,252,185.49	3,716,509.35	535,676.14
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	55,729,969.45	1,732,771.55
1-0800.13	STRUCTURES & PARKING LOT	1,759,281.50	1,744,205.15	15,076.35
1-0800.14	LAND	273,619.89	273,619.89	0.00
1-0800.15	EASEMENTS	462,010.70	460,360.70	1,650.00
1-0800.20	CONTRIBUTED MAIN LINE	59,218,274.53	54,761,468.10	4,456,806.43
1-0800.25	CONSTRUCTION IN PROGRESS	5,239,084.78	5,340,992.42	-101,907.64
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-415,040.87	-337,694.16	-77,346.71
1-0800.51	ACCM DEPR-VEHICLES	-504,808.05	-436,226.34	-68,581.71
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,371.40	-46,873.88	-497.52
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-615,226.04	-567,398.72	-47,827.32
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-23,952.77	-21,527.17	-2,425.60
1-0800.55	ACCM DEPR-PUMPING EQUIP	-59,140.67	-51,154.27	-7,986.40
1-0800.58	ACCM DEPR-WATER METERS	-1,104,760.57	-957,522.05	-147,238.52
1-0800.59	ACCM DEPR-WATER SERVICE	-1,346,468.53	-1,328,307.83	-18,160.70
1-0800.60	ACCM DEPR-WATER TOWERS	-5,335,411.64	-5,076,951.01	-258,460.63
1-0800.61	ACCM DEPR-MAINLINE	-20,857,421.65	-19,767,761.44	-1,089,660.21
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,303,784.69	-1,241,279.69	-62,505.00
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-13,071,012.97	-11,917,422.37	-1,153,590.60
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**101,207,792.36**	**95,859,479.29**	**5,348,313.07**
GLCategory: 081 - INTANGIBLE ASSETS				
1-0810.00	SOFTWARE HOSTING ARRANGEMENTS	414,500.00	156,300.00	258,200.00
1-0810.50	ACCM AMORT-SOFTWARE HOSTING ARR/	-162,055.00	-67,155.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**252,445.00**	**89,145.00**	**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:**	**145,254,992.69**	**120,257,786.26**	**24,997,206.43**
	Total Assets:	**145,254,992.69**	**120,257,786.26**	**24,997,206.43**

Liability

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
**** LIABILITIES & DEFERRED INFLOWS ****				
GLCategory: 100 - ACCOUNTS PAYABLE				
1-1100.00	ACCOUNTS PAYABLE-TRADE	659,328.15	751,989.84	92,661.69
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLL	977,879.93	914,883.45	-62,996.48
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	15,000.00	15,000.00	0.00
1-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	0.00	401.00	401.00
1-1100.30	STATE INC TAX WITHHELD	5,391.45	0.00	-5,391.45

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1100.51	SALES/USE TAX PAYABLE	86,409.08	72,693.17	-13,715.91
1-1109.01	MISC PAYROLL DEDUCTIONS	5.80	145.93	140.13
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELI	366.62	241.93	-124.69
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**1,744,381.03**	**1,755,355.32**	**10,974.29**
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	23,110.93	44,335.17	21,224.24
1-1200.65	ACCRUED VAC/SICK LEAVE	316,126.83	299,026.13	-17,100.70
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	161,088.10	40,000.00	-121,088.10
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYI	30,846.05	66,300.00	35,453.95
1-1258.12	2012 BOND PREMIUM	15,345.77	17,737.49	2,391.72
1-1258.16	2016 BOND PREMIUM	358,023.43	385,741.39	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-310,748.87	-359,177.51	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-93,814.35	-101,077.47	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-10,755.94	-11,588.74	-832.80
1-1280.12	LONG-TERM BONDS - 2012	5,730,000.00	6,195,000.00	465,000.00
1-1280.16	LONG-TERM BONDS - 2016	11,570,000.00	11,950,000.00	380,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**17,789,221.95**	**18,526,296.46**	**737,074.51**
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,343,639.00	1,323,546.00	-20,093.00
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	115,200.00	53,350.00	-61,850.00
1-1300.02	ARO DEPOSITS	28,009.80	0.00	-28,009.80
	Total GLCategory 130 - OTHER LIABILITIES:	**1,486,848.80**	**1,376,896.00**	**-109,952.80**
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	17,226,623.38	707,554.81	-16,519,068.57
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**17,226,623.38**	**707,554.81**	**-16,519,068.57**
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 **:	**39,705,277.99**	**24,382,468.01**	**-15,322,809.98**
	Total Liability:	**39,705,277.99**	**24,382,468.01**	**-15,322,809.98**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	66,068,751.07	61,541,159.31	4,527,591.76
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:	**101,001,142.02**	**92,827,935.71**	**8,173,206.31**
	Total ** EQUITY **:	**101,001,142.02**	**92,827,935.71**	**8,173,206.31**
	Total Beginning Equity:	**101,001,142.02**	**92,827,935.71**	**8,173,206.31**
Total Revenue		16,779,059.88	14,286,028.50	2,493,031.38
Total Expense		12,230,487.20	11,238,645.96	-991,841.24
Revenues Over/(Under) Expenses		**4,548,572.68**	**3,047,382.54**	**1,501,190.14**
	Total Equity and Current Surplus (Deficit):	**105,549,714.70**	**95,875,318.25**	**9,674,396.45**
	Total Liabilities, Equity and Current Surplus (Deficit):	**145,254,992.69**	**120,257,786.26**	**24,997,206.43**

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	210,211.06	253,711.97	-43,500.91
2-0111.09	SAVINGS-O & M MONEY FUND	2,751,736.45	4,008,399.92	-1,256,663.47
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	791,129.28	282,928.47	508,200.81
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	**3,753,226.79**	**4,545,190.36**	**-791,963.57**
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	1,523,000.00	1,510,000.00	13,000.00
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	1,041,000.00	1,032,000.00	9,000.00
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	1,058,191.26	16,165.69
2-0215.12	INVESTMENT-O&M	1,505,000.00	1,502,577.09	2,422.91
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	1,027,000.00	19,427.87
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	1,260,000.00	1,250,000.00	10,000.00
2-0215.31	INVESTMENT-O&M	763,831.79	750,000.00	13,831.79
2-0215.32	INVESTMENT-O&M	1,004,909.60	0.00	1,004,909.60
2-0215.33	INVESTMENT-O&M	752,286.82	0.00	752,286.82
2-0215.34	INVESTMENT-O&M	1,101,311.21	0.00	1,101,311.21
	Total GLCategory 020 - INVESTMENTS:	**21,053,094.73**	**18,134,268.40**	**2,918,826.33**
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,388,353.84	1,237,180.22	151,173.62
2-0300.05	ACCTS REC-OTHER	36,329.90	-9,758.55	46,088.45
2-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	-8,412.72	0.00	-8,412.72
2-0300.15	ACCTS REC-UNBILLED REVENUE	745,000.00	650,000.00	95,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-163,639.17	-182,500.00	18,860.83
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	**1,997,631.85**	**1,694,921.67**	**302,710.18**
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	17,226,623.38	707,554.81	16,519,068.57
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	**17,226,623.38**	**707,554.81**	**16,519,068.57**
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	65,439.17	5,592.72	59,846.45
2-0400.01	PREPAID PROFESSIONAL FEES	1,135.61	1,008.37	127.24
2-0400.05	PREPAID-WORKMANS COMP	24,133.26	27,712.20	-3,578.94
2-0400.10	PREPAID-INSURANCE	66,041.41	63,457.17	2,584.24
2-0400.15	PREPAID-MAINT CONTRACT	58,290.56	49,158.40	9,132.16
	Total GLCategory 040 - OTHER CURRENT ASSETS:	**215,040.01**	**146,928.86**	**68,111.15**
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	148,183.96	83,511.09	64,672.87
	Total GLCategory 060 - INVENTORY:	**148,183.96**	**83,511.09**	**64,672.87**
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	732,537.14	569,234.79	163,302.35
	Total GLCategory 070 - RESTRICTED FUNDS:	**732,537.14**	**569,234.79**	**163,302.35**

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	631,991.75	501,390.81	130,600.94
2-0800.01	VEHICLES	1,690,756.16	1,386,205.95	304,550.21
2-0800.02	SHOP EQUIPMENT & TOOLS	53,354.26	53,354.26	0.00
2-0800.03	FIELD EQUIPMENT	1,657,325.83	1,373,056.81	284,269.02
2-0800.04	COMMUNICATION EQUIPMENT	60,051.45	59,238.01	813.44
2-0800.08	WATER METERS	4,222,580.55	3,673,887.55	548,693.00
2-0800.12	EASEMENTS	1,141,899.28	1,141,899.28	0.00
2-0800.13	STRUCTURES & PARKING LOT	2,127,561.75	2,112,485.40	15,076.35
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	45,947,741.80	45,468,775.91	478,965.89
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	65,672,438.48	5,489,080.20
2-0800.19	SEWER REHAB.	6,368,082.02	6,332,022.77	36,059.25
2-0800.20	CONTRIBUTED SEWER SYSTEM	51,657,506.17	48,117,200.24	3,540,305.93
2-0800.25	CONSTRUCTION IN PROGRESS	6,980,105.70	7,738,621.61	-758,515.91
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-476,847.66	-401,979.32	-74,868.34
2-0800.51	ACCM DEPR-VEHICLES	-1,221,562.17	-1,110,304.29	-111,257.88
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-51,570.69	-49,620.80	-1,949.89
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,092,853.81	-1,047,737.87	-45,115.94
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-57,321.51	-54,673.21	-2,648.30
2-0800.58	ACCM DEPR-WATER METERS	-1,092,748.09	-935,942.37	-156,805.72
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,409,238.76	-1,327,367.35	-81,871.41
2-0800.66	ACCM DEPR-SEWER SYSTEM	-19,781,047.18	-19,020,629.62	-760,417.56
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-10,812.36	-372.84
2-0800.70	ACCM DEPR-POLL. CONTROL	-31,189,944.68	-28,801,219.05	-2,388,725.63
2-0800.71	ACCM DEPR-SEWER REHAB	-1,324,881.18	-1,199,118.29	-125,762.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTE	-12,082,434.94	-11,126,541.67	-955,893.27
	Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:	**124,583,280.27**	**119,219,071.62**	**5,364,208.65**
GLCategory: 081 - INTANGIBLE ASSETS				
2-0810.00	SOFTWARE HOSTING ARRANGEMENTS	414,500.00	156,300.00	258,200.00
2-0810.50	ACCM AMORT-SOFTWARE HOSTING ARR/	-162,055.00	-67,155.00	-94,900.00
	Total GLCategory 081 - INTANGIBLE ASSETS:	**252,445.00**	**89,145.00**	**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:**	**169,914,114.71**	**146,053,702.97**	**23,860,411.74**
	Total Assets:	**169,914,114.71**	**146,053,702.97**	**23,860,411.74**

Liability

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

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	814,501.81	653,003.23	-161,498.58
2-1100.10	ACCOUNTS PAYABLE-H20 PROGRAM	0.00	100.00	100.00
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	7,132.19	0.00	-7,132.19
2-1109.01	MISC PAYROLL DEDUCTIONS	-1,145.38	103.25	1,248.63
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELI	-17.98	176.47	194.45
	Total GLCategory 100 - ACCOUNTS PAYABLE:	**818,484.23**	**651,396.54**	**-167,087.69**
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	33,280.83	65,200.16	31,919.33
2-1200.65	ACCRUED VAC/SICK LEAVE	403,356.80	357,347.52	-46,009.28
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	161,088.15	40,000.00	-121,088.15
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYI	30,846.05	66,300.00	35,453.95
2-1258.16	2016 BOND PREMIUM	654,353.10	764,947.98	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	228,467.08	267,081.40	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-9,336.93	-10,915.17	-1,578.24

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1280.16	LONG-TERM BONDS - 2016	6,955,000.00	8,130,000.00	1,175,000.00
	Total GLCategory 120 - ACCRUED LIABILITIES:	**8,457,055.08**	**9,679,961.89**	**1,222,906.81**
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	0.00	-189.30
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	232,300.00	104,010.00	-128,290.00
2-1300.02	ARO DEPOSITS	4,725.00	0.00	-4,725.00
	Total GLCategory 130 - OTHER LIABILITIES:	**237,214.30**	**104,010.00**	**-133,204.30**
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	17,125,297.72	610,134.81	-16,515,162.91
	Total GLCategory 135 - DUE TO OTHER FUNDS:	**17,125,297.72**	**610,134.81**	**-16,515,162.91**
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 **:	**28,955,803.80**	**14,267,452.77**	**-14,688,351.03**
	Total Liability:	**28,955,803.80**	**14,267,452.77**	**-14,688,351.03**
Equity				
**** EQUITY ****				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	58,648,978.12	55,101,422.19	3,547,555.93
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:	**136,461,900.61**	**127,554,243.79**	**8,907,656.82**
	Total ** EQUITY **:	**136,461,900.61**	**127,554,243.79**	**8,907,656.82**
	Total Beginning Equity:	**136,461,900.61**	**127,554,243.79**	**8,907,656.82**
Total Revenue		16,981,710.76	15,310,024.33	1,671,686.43
Total Expense		12,485,300.46	11,078,017.92	-1,407,282.54
Revenues Over/(Under) Expenses		**4,496,410.30**	**4,232,006.41**	**264,403.89**
	Total Equity and Current Surplus (Deficit):	**140,958,310.91**	**131,786,250.20**	**9,172,060.71**
	Total Liabilities, Equity and Current Surplus (Deficit):	**169,914,114.71**	**146,053,702.97**	**23,860,411.74**

		2022-2023 May Activity	2021-2022 May Activity	May 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	723,795.93	572,489.67	151,306.26	26.43%	8,885,013.00	7,305,895.85	1,579,117.15	21.61%
1-4450.00	COMMERCIAL WATER	360,618.11	291,190.73	69,427.38	23.84%	4,346,313.54	3,539,017.20	807,296.34	22.81%
1-4460.00	INDUSTRIAL WATER	125,377.10	121,989.64	3,387.46	2.78%	1,492,962.63	1,342,945.37	150,017.26	11.17%
1-4470.00	HYDRANTS	1,210.00	1,105.00	105.00	9.50%	12,814.31	13,025.00	-210.69	-1.62%
1-4470.01	FIRE LINES	10,820.00	10,420.00	400.00	3.84%	117,690.67	112,920.00	4,770.67	4.22%
1-4470.02	LABOR SALES	5,374.22	3,036.02	2,338.20	77.02%	22,361.79	65,617.89	-43,256.10	-65.92%
1-4470.03	AR DEPT OF HEALTH FEE	11,869.58	12,647.40	-777.82	-6.15%	130,088.70	129,206.20	882.50	0.68%
1-4470.04	LARGE TAP FEES	0.00	2,825.00	-2,825.00	-100.00%	14,675.00	18,800.00	-4,125.00	-21.94%
1-4470.05	MACHINE TIME SALES	3,347.92	2,135.29	1,212.63	56.79%	21,163.43	24,827.18	-3,663.75	-14.76%
1-4470.06	HYDRANT METER RENTALS	5,313.00	5,285.00	28.00	0.53%	58,191.00	55,335.00	2,856.00	5.16%
1-4470.07	MISC. WATER SALES	7,941.16	1,950.24	5,990.92	307.19%	65,616.40	45,474.58	20,141.82	44.29%
1-4471.00	SERVICE CHG. INCOME	26,620.00	43,813.55	-17,193.55	-39.24%	202,294.29	447,280.71	-244,986.42	-54.77%
1-4471.05	PENALTY	36,467.43	11,238.04	25,229.39	224.50%	171,734.59	101,506.58	70,228.01	69.19%
1-4472.00	INTEREST INCOME-INVESTMNTS	37,561.17	2,449.42	35,111.75	1,433.47%	245,190.21	30,805.18	214,385.03	695.94%
1-4472.01	INTEREST INCOME-BANK ACCTS	8,468.27	841.35	7,626.92	906.51%	61,223.02	10,062.20	51,160.82	508.45%
1-4472.98	INTEREST INCOME-BOND FUNDS	2,506.05	26.33	2,479.72	9,417.85%	13,813.08	140.09	13,672.99	9,760.15%
1-4474.00	SALE OF ASSETS	0.00	-1,488.33	1,488.33	100.00%	11,732.00	12,733.55	-1,001.55	-7.87%
1-4475.00	RENT INCOME	1,195.00	3,417.33	-2,222.33	-65.03%	13,149.00	37,590.67	-24,441.67	-65.02%
1-4476.00	NEW CUSTOMER FEES	5,300.00	5,850.00	-550.00	-9.40%	56,325.00	65,340.00	-9,015.00	-13.80%
1-4476.10	ACCESS FEES	38,700.00	13,800.00	24,900.00	180.43%	264,300.00	284,700.00	-20,400.00	-7.17%
1-4476.20	IMPACT FEES	70,500.00	33,700.00	36,800.00	109.20%	484,200.00	566,100.00	-81,900.00	-14.47%
1-4482.00	INLAND BILLING REVENUE	5,509.25	5,420.25	89.00	1.64%	58,223.00	59,462.00	-1,239.00	-2.08%
1-4485.00	MISCELLANEOUS INCOME	19,333.30	2,237.52	17,095.78	764.05%	29,985.22	17,243.25	12,741.97	73.90%
	Revenue Total:	**1,507,827.49**	**1,146,379.45**	**361,448.04**	**31.53%**	**16,779,059.88**	**14,286,028.50**	**2,493,031.38**	**17.45%**
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	0.00	292.04	292.04	100.00%	1,346.85	1,371.45	24.60	1.79%
1-555-5300	SECURITY ALARM FEES	0.00	135.50	135.50	100.00%	10.95	245.00	234.05	95.53%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	1,361.61	133.50	-1,228.11	-919.93%
1-555-5302	JANITORIAL EXPENSE	1,654.15	1,556.13	-98.02	-6.30%	18,672.08	19,181.05	508.97	2.65%
1-555-5305	MISCELLANEOUS	11,343.27	5,204.94	-6,138.33	-117.93%	153,018.23	46,707.82	-106,310.41	-227.61%
1-555-5350	UTILITIES	1,454.22	1,478.60	24.38	1.65%	29,736.39	24,961.92	-4,774.47	-19.13%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,545.60	-184.80	-1.60%	129,034.40	127,001.60	-2,032.80	-1.60%
1-555-5500	WATER PURCHASES	460,919.08	424,243.34	-36,675.74	-8.64%	5,000,047.04	4,746,465.47	-253,581.57	-5.34%

		2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5580	EQUIP. MAINT. FEES	187.55	98.55	-89.00	-90.31%	3,893.01	2,684.05	-1,208.96	-45.04%
1-555-5581	SOFTWARE MAINTENANCE FEES	7,926.68	10,016.40	2,089.72	20.86%	127,886.76	104,035.50	-23,851.26	-22.93%
1-555-5600	INSURANCE	1,552.25	1,692.39	140.14	8.28%	18,175.87	15,306.56	-2,869.31	-18.75%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.61	1,008.33	-127.28	-12.62%	12,364.39	11,798.74	-565.65	-4.79%
1-555-5651	ATTORNEY RETAINER FEES	2,760.00	1,520.00	-1,240.00	-81.58%	26,220.00	25,993.48	-226.52	-0.87%
1-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	6,800.00	6,800.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	33,178.68	34,445.58	1,266.90	3.68%	370,031.76	383,765.42	13,733.66	3.58%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-25,408.13	-25,408.13	0.00	0.00%
1-555-5703	2012 BOND INTEREST	15,731.25	16,748.43	1,017.18	6.07%	177,112.50	188,024.50	10,912.00	5.80%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	44,392.92	44,392.92	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-2,192.41	-2,192.41	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	6,657.86	6,657.86	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	763.40	763.40	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	220,500.00	-21,980.01	-9.97%	2,666,695.36	2,625,500.00	-41,195.36	-1.57%
1-555-5801	AMORIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	27,500.00	27,500.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	12,155.00	12,155.00	0.00	0.00%
1-555-5850	BAD DEBTS	2,819.07	6,278.59	3,459.52	55.10%	28,866.39	39,709.04	10,842.65	27.31%
	Department 555 - GENERAL EXPENSES Total:	**800,678.46**	**742,570.66**	**-58,107.80**	**-7.83%**	**8,835,142.23**	**8,433,553.74**	**-401,588.49**	**-4.76%**
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	30,265.91	12,888.80	-17,377.11	-134.82%	350,947.56	292,879.60	-58,067.96	-19.83%
1-560-5101	CONTRACT SALARY	0.00	0.00	0.00	0.00%	0.00	5,675.84	5,675.84	100.00%
1-560-5102	CAPITALIZED COSTS	-20,490.00	-16,640.00	3,850.00	23.14%	-212,193.75	-167,940.00	44,253.75	26.35%
1-560-5104	PERS-ENGINEERING	5,149.46	3,307.79	-1,841.67	-55.68%	52,905.31	41,898.38	-11,006.93	-26.27%
1-560-5105	HEALTH INSURANCE	6,949.57	4,144.34	-2,805.23	-67.69%	57,049.51	49,150.67	-7,898.84	-16.07%
1-560-5106	LIFE INSURANCE	136.36	95.97	-40.39	-42.09%	1,238.21	1,142.65	-95.56	-8.36%
1-560-5107	DISABILITY INSURANCE	42.20	28.63	-13.57	-47.40%	371.39	343.07	-28.32	-8.25%
1-560-5111	FICA	2,443.62	1,591.11	-852.51	-53.58%	26,123.37	21,898.38	-4,224.99	-19.29%
1-560-5251	TRAVEL EXPENSE	0.00	16.00	16.00	100.00%	2,610.34	461.09	-2,149.25	-466.12%
1-560-5252	TRAINING EXPENSE	1,558.11	313.72	-1,244.39	-396.66%	1,933.11	643.72	-1,289.39	-200.30%
1-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	324.08	150.00	-174.08	-116.05%
1-560-5306	SUPPLIES	171.23	228.96	57.73	25.21%	3,327.53	2,515.16	-812.37	-32.30%
1-560-5307	OUTSIDE SERVICES	465.10	710.11	245.01	34.50%	9,196.66	5,791.46	-3,405.20	-58.80%
1-560-5308	ASSOCIATION DUES & EXPENSE	42.50	0.00	-42.50	0.00%	605.00	1,278.00	673.00	52.66%
1-560-5551	VEHICLE EXPENSE	423.11	487.53	64.42	13.21%	5,742.10	4,905.44	-836.66	-17.06%
1-560-5581	SOFTWARE MAINTENANCE	921.44	2,190.30	1,268.86	57.93%	9,277.93	9,463.83	185.90	1.96%
1-560-5601	WORKMANS COMPENSATION	602.81	533.86	-68.95	-12.92%	6,217.21	6,298.64	81.43	1.29%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENT	29.99	27.13	-2.86	-10.54%	308.13	236.73	-71.40	-30.16%
1-560-5603	INSURANCE-VEHICLES	53.10	44.77	-8.33	-18.61%	517.46	408.15	-109.31	-26.78%
1-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	23,833.26	23,760.00	-73.26	-0.31%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	1,800.00	6,000.00	333.33%	-30,200.00	-31,700.00	-1,500.00	-4.73%
	Department 560 - ENGINEERING Total:	**26,731.17**	**13,929.02**	**-12,802.15**	**-91.91%**	**310,134.41**	**269,260.81**	**-40,873.60**	**-15.18%**

		2022-2023 May Activity	2021-2022 May Activity	May 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	64,076.98	27,818.40	-36,258.58	-130.34%	778,491.55	605,136.27	-173,355.28	-28.65%
1-565-5102	CAPITALIZED COSTS	-630.00	0.00	630.00	0.00%	-4,414.37	-7,275.00	-2,860.63	-39.32%
1-565-5104	PERS-FIELD	10,988.14	7,912.44	-3,075.70	-38.87%	121,218.85	92,185.82	-29,033.03	-31.49%
1-565-5105	HEALTH INSURANCE	12,931.00	13,261.88	330.88	2.49%	123,806.05	131,029.95	7,223.90	5.51%
1-565-5106	LIFE INSURANCE	331.17	307.11	-24.06	-7.83%	3,504.95	2,963.53	-541.42	-18.27%
1-565-5107	DISABILITY INSURANCE	102.48	91.63	-10.85	-11.84%	1,104.25	905.90	-198.35	-21.90%
1-565-5110	UNIFORMS	820.24	215.69	-604.55	-280.29%	10,335.13	8,607.70	-1,727.43	-20.07%
1-565-5111	FICA	5,301.14	3,775.14	-1,526.00	-40.42%	58,650.51	43,964.72	-14,685.79	-33.40%
1-565-5251	TRAVEL AND TRAINING	1,880.76	1,542.51	-338.25	-21.93%	8,679.63	7,350.18	-1,329.45	-18.09%
1-565-5304	SAFETY EQUIPMENT	2,832.40	1,171.27	-1,661.13	-141.82%	5,676.47	5,679.64	3.17	0.06%
1-565-5305	MISCELLANEOUS	96.19	80.27	-15.92	-19.83%	460.64	626.75	166.11	26.50%
1-565-5306	OFFICE SUPPLIES	816.63	539.65	-276.98	-51.33%	3,403.30	5,302.52	1,899.22	35.82%
1-565-5307	OUTSIDE SERVICES	1,576.76	666.96	-909.80	-136.41%	10,148.58	6,399.16	-3,749.42	-58.59%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	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	7,810.39	5,752.23	-2,058.16	-35.78%	91,298.33	53,888.45	-37,409.88	-69.42%
1-565-5551	VEHICLE MAINT.	4,695.49	2,329.26	-2,366.23	-101.59%	55,657.51	38,402.61	-17,254.90	-44.93%
1-565-5552	FIELD REPAIR AND MAINT.	23,973.86	13,297.08	-10,676.78	-80.29%	320,980.07	271,185.46	-49,794.61	-18.36%
1-565-5555	SCADA HAND TOOLS	0.00	9.02	9.02	100.00%	250.54	401.38	150.84	37.58%
1-565-5557	EQUIPMENT MAINT.	612.09	1,626.55	1,014.46	62.37%	13,187.30	8,407.58	-4,779.72	-56.85%
1-565-5558	SUPPLIES, HAND TOOLS	5,231.27	1,102.90	-4,128.37	-374.32%	41,979.34	30,843.82	-11,135.52	-36.10%
1-565-5559	GAS AND OIL	4,494.98	3,223.34	-1,271.64	-39.45%	49,029.38	38,516.53	-10,512.85	-27.29%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	6,375.57	2,520.77	-3,854.80	-152.92%
1-565-5561	BUILDING MAINT.	636.48	300.50	-335.98	-111.81%	14,484.56	8,166.96	-6,317.60	-77.36%
1-565-5563	WATER TOWER MAINT	3,187.97	1,830.00	-1,357.97	-74.21%	11,129.20	16,340.64	5,211.44	31.89%
1-565-5570	MAINTENANCE AND FUEL	0.00	2,756.66	2,756.66	100.00%	0.00	2,756.66	2,756.66	100.00%
1-565-5571	METER HAND TOOLS	0.00	14.18	14.18	100.00%	0.00	14.18	14.18	100.00%
1-565-5601	WORKMANS COMPENSATION	1,819.71	2,220.45	400.74	18.05%	23,194.72	22,647.45	-547.27	-2.42%
1-565-5602	INS.-VEHICLES & BLDGS.	1,978.64	1,724.51	-254.13	-14.74%	19,538.73	14,691.77	-4,846.96	-32.99%
1-565-5800	DEPRECIATION	9,166.66	8,330.00	-836.66	-10.04%	100,833.26	91,630.00	-9,203.26	-10.04%
	Department 565 - FIELD Total:	**164,731.43**	**101,899.63**	**-62,831.80**	**-61.66%**	**1,877,861.03**	**1,512,101.69**	**-365,759.34**	**-24.19%**
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	45,429.61	27,320.25	-18,109.36	-66.29%	581,263.79	541,735.52	-39,528.27	-7.30%
1-570-5104	PERS-OFFICE	7,719.41	6,957.65	-761.76	-10.95%	89,902.78	81,440.31	-8,462.47	-10.39%
1-570-5105	HEALTH INSURANCE	7,967.03	6,655.14	-1,311.89	-19.71%	73,925.90	72,101.42	-1,824.48	-2.53%
1-570-5106	LIFE INSURANCE	155.84	153.56	-2.28	-1.48%	1,676.92	1,761.17	84.25	4.78%
1-570-5107	DISABILITY INSURANCE	48.23	45.81	-2.42	-5.28%	522.35	511.55	-10.80	-2.11%
1-570-5110	UNIFORMS	0.00	450.34	450.34	100.00%	1,538.88	450.34	-1,088.54	-241.72%
1-570-5111	FICA	3,668.27	3,305.99	-362.28	-10.96%	43,233.58	38,994.42	-4,239.16	-10.87%
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	65.00	65.00	100.00%	3,173.35	601.16	-2,572.19	-427.87%

		2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5305	MISCELLANEOUS	255.27	58.06	-197.21	-339.67%	3,618.77	598.94	-3,019.83	-504.20%
1-570-5306	OFFICE SUPPLIES	601.41	381.84	-219.57	-57.50%	9,889.66	11,692.36	1,802.70	15.42%
1-570-5307	OUTSIDE SERVICES	669.03	266.83	-402.20	-150.73%	3,293.14	2,249.92	-1,043.22	-46.37%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	257.00	257.00	100.00%	527.69	725.15	197.46	27.23%
1-570-5309	POSTAGE/MAILING	13,037.67	5,557.53	-7,480.14	-134.59%	118,184.33	118,594.05	409.72	0.35%
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	0.00	49.21	49.21	100.00%	5,390.24	3,946.27	-1,443.97	-36.59%
1-570-5312	ARKANSAS ONE CALL	782.45	575.35	-207.10	-36.00%	7,390.48	8,111.98	721.50	8.89%
1-570-5313	CASH LONG/SHORT	20.00	19.34	-0.66	-3.41%	343.01	-233.47	-576.48	-246.92%
1-570-5320	COMPUTER EXPENSE	624.90	183.09	-441.81	-241.31%	3,585.84	4,791.83	1,205.99	25.17%
1-570-5601	WORKMANS COMPENSATION	44.21	57.49	13.28	23.10%	565.87	631.19	65.32	10.35%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-13,125.00	-3,125.00	10,000.00	320.00%
	Department 570 - OFFICE Total:	**81,648.33**	**52,984.48**	**-28,663.85**	**-54.10%**	**935,454.50**	**886,138.89**	**-49,315.61**	**-5.57%**
Department: 580 - METER READING									
1-580-5100	SALARIES	0.00	5,164.00	5,164.00	100.00%	0.00	96,237.90	96,237.90	100.00%
1-580-5104	PERS-METER READING	0.00	1,308.96	1,308.96	100.00%	0.00	14,470.12	14,470.12	100.00%
1-580-5105	HEALTH INSURANCE	0.00	1,657.74	1,657.74	100.00%	0.00	19,481.93	19,481.93	100.00%
1-580-5106	LIFE INSURANCE	0.00	38.39	38.39	100.00%	0.00	412.36	412.36	100.00%
1-580-5107	DISABILITY INSURANCE	0.00	11.45	11.45	100.00%	0.00	123.73	123.73	100.00%
1-580-5110	UNIFORMS	0.00	88.59	88.59	100.00%	0.00	1,627.88	1,627.88	100.00%
1-580-5111	FICA	0.00	648.40	648.40	100.00%	0.00	7,179.64	7,179.64	100.00%
1-580-5570	MAINTENANCE AND FUEL	0.00	509.53	509.53	100.00%	0.00	8,453.19	8,453.19	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	1,384.06	1,384.06	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	9,130.00	9,130.00	100.00%
1-580-5950	TRANSFER MR COSTS/SEWER	0.00	-4,925.00	-4,925.00	-100.00%	0.00	-21,175.00	-21,175.00	-100.00%
	Department 580 - METER READING Total:	**0.00**	**5,460.96**	**5,460.96**	**100.00%**	**0.00**	**137,590.83**	**137,590.83**	**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:	**1,073,789.39**	**916,844.75**	**-156,944.64**	**-17.12%**	**12,230,487.20**	**11,238,645.96**	**-991,841.24**	**-8.83%**
	Fund 1 Surplus (Deficit):	**434,038.10**	**229,534.70**	**204,503.40**	**89.09%**	**4,548,572.68**	**3,047,382.54**	**1,501,190.14**	**49.26%**

		2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	852,997.90	759,448.86	93,549.04	12.32%	9,472,321.70	8,468,449.85	1,003,871.85	11.85%
2-4450.00	COMMERCIAL SEWER	298,127.06	251,267.95	46,859.11	18.65%	3,188,707.03	2,706,909.67	481,797.36	17.80%
2-4460.00	INDUSTRIAL SEWER	184,639.13	188,587.33	-3,948.20	-2.09%	2,211,774.81	2,066,927.95	144,846.86	7.01%
2-4470.02	LABOR SALES	822.61	0.00	822.61	0.00%	8,276.41	6,590.50	1,685.91	25.58%
2-4470.03	MACHINE TIME SALES	1,897.34	0.00	1,897.34	0.00%	11,417.09	4,835.00	6,582.09	136.13%
2-4471.05	PENALTY	15,299.17	16,988.21	-1,689.04	-9.94%	95,489.00	140,529.46	-45,040.46	-32.05%
2-4472.00	INTEREST INCOME-INVESTMNTS	40,572.19	3,593.50	36,978.69	1,029.04%	308,732.64	35,415.35	273,317.29	771.75%
2-4472.01	INTEREST INCOME-BANK ACCTS	3,875.05	878.19	2,996.86	341.25%	49,195.66	10,171.84	39,023.82	383.65%
2-4472.98	INTEREST INCOME-BOND FUNDS	2,456.54	25.94	2,430.60	9,370.08%	13,127.55	151.96	12,975.59	8,538.82%
2-4474.00	SALE OF ASSETS	0.00	-1,468.45	1,468.45	100.00%	8,395.50	9,076.55	-681.05	-7.50%
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	6,600.00	6,600.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	6,000.00	6,510.00	-510.00	-7.83%	62,700.00	71,541.00	-8,841.00	-12.36%
2-4476.10	ACCESS FEES	38,700.00	13,500.00	25,200.00	186.67%	258,630.00	273,900.00	-15,270.00	-5.58%
2-4476.20	IMPACT FEES	187,600.00	84,000.00	103,600.00	123.33%	1,052,800.00	1,335,800.00	-283,000.00	-21.19%
2-4482.00	INLAND BILLING REVENUE	5,509.25	5,420.25	89.00	1.64%	58,223.00	59,462.00	-1,239.00	-2.08%
2-4485.00	MISCELLANEOUS INCOME	62,868.35	18,919.38	43,948.97	232.30%	175,320.37	113,663.20	61,657.17	54.25%
	Revenue Total:	**1,701,964.59**	**1,348,271.16**	**353,693.43**	**26.23%**	**16,981,710.76**	**15,310,024.33**	**1,671,686.43**	**10.92%**
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	0.00	242.04	242.04	100.00%	1,346.83	1,321.45	-25.38	-1.92%
2-555-5300	SECURITY ALARM FEES	0.00	135.51	135.51	100.00%	10.95	245.01	234.06	95.53%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	1,361.60	133.50	-1,228.10	-919.93%
2-555-5302	JANITORIAL EXPENSE	1,654.15	1,556.13	-98.02	-6.30%	18,671.06	19,182.97	511.91	2.67%
2-555-5305	MISCELLANEOUS	11,364.33	5,397.76	-5,966.57	-110.54%	143,375.53	45,968.21	-97,407.32	-211.90%
2-555-5331	IWG/USGS	0.00	0.00	0.00	0.00%	0.00	10,157.00	10,157.00	100.00%
2-555-5350	UTILITIES	1,442.03	1,468.12	26.09	1.78%	29,567.71	24,818.06	-4,749.65	-19.14%
2-555-5401	CITY FRANCHISE FEES	48,162.49	42,026.55	-6,135.94	-14.60%	531,013.49	464,897.86	-66,115.63	-14.22%
2-555-5580	EQUIP. MAINT. FEES	187.55	98.55	-89.00	-90.31%	3,893.01	2,684.05	-1,208.96	-45.04%
2-555-5581	SOFTWARE MAINTENANCE FEES	7,926.68	10,016.39	2,089.71	20.86%	127,886.77	103,878.56	-24,008.21	-23.11%
2-555-5600	INSURANCE	795.60	851.51	55.91	6.57%	8,934.37	8,567.70	-366.67	-4.28%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.61	1,008.33	-127.28	-12.62%	12,364.39	11,798.74	-565.65	-4.79%
2-555-5651	ATTORNEY RETAINER FEES	3,080.00	3,120.00	40.00	1.28%	28,600.00	36,566.22	7,966.22	21.79%
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%	2,066,083.26	2,178,833.37	112,750.11	5.17%
2-555-5801	AMORTIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	27,500.00	27,500.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	12,155.00	12,155.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	9,023.91	6,023.91	66.75%	33,317.70	50,126.27	16,808.57	33.53%
	Department 555 - GENERAL EXPENSES Total:	**269,270.10**	**265,716.47**	**-3,553.63**	**-1.34%**	**3,050,081.67**	**3,002,833.97**	**-47,247.70**	**-1.57%**

		2022-2023 May Activity	2021-2022 May Activity	May 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	22,456.81	13,495.68	-8,961.13	-66.40%	285,152.94	273,705.65	-11,447.29	-4.18%
2-560-5101	CONTRACT SALARY	0.00	0.00	0.00	0.00%	0.00	5,675.83	5,675.83	100.00%
2-560-5102	CAPITALIZED COSTS	-13,503.75	-15,226.25	-1,722.50	-11.31%	-150,950.00	-156,591.25	-5,641.25	-3.60%
2-560-5104	PERS-ENGINEERING	3,822.66	3,445.92	-376.74	-10.93%	44,368.28	40,550.24	-3,818.04	-9.42%
2-560-5105	HEALTH INSURANCE	2,978.39	1,657.74	-1,320.65	-79.67%	27,621.51	23,725.86	-3,895.65	-16.42%
2-560-5106	LIFE INSURANCE	56.97	58.72	1.75	2.98%	633.24	668.79	35.55	5.32%
2-560-5107	DISABILITY INSURANCE	16.86	17.40	0.54	3.10%	186.50	195.86	9.36	4.78%
2-560-5111	FICA	1,823.76	1,637.64	-186.12	-11.37%	21,294.42	19,433.47	-1,860.95	-9.58%
2-560-5251	TRAVEL EXPENSE	0.00	15.99	15.99	100.00%	4,860.36	461.07	-4,399.29	-954.15%
2-560-5252	TRAINING EXPENSE	0.00	87.50	87.50	100.00%	1,971.17	467.50	-1,503.67	-321.64%
2-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	324.09	362.60	38.51	10.62%
2-560-5306	SUPPLIES	60.36	228.95	168.59	73.64%	1,627.00	2,051.23	424.23	20.68%
2-560-5307	OUTSIDE SERVICES	138.73	371.39	232.66	62.65%	2,009.08	3,412.50	1,403.42	41.13%
2-560-5308	ASSOCIATION DUES & EXPENSE	42.50	0.00	-42.50	0.00%	357.00	208.00	-149.00	-71.63%
2-560-5551	VEHICLE EXPENSE	141.44	184.48	43.04	23.33%	1,701.76	2,018.59	316.83	15.70%
2-560-5582	SOFTWARE MAINTENANCE	273.12	277.71	4.59	1.65%	3,004.28	2,761.08	-243.20	-8.81%
2-560-5601	WORKMANS COMPENSATION	288.45	352.28	63.83	18.12%	3,555.93	3,960.16	404.23	10.21%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENT	29.99	27.13	-2.86	-10.54%	278.79	236.73	-42.06	-17.77%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	200.09	200.09	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,160.00	-6.66	-0.31%	23,833.26	23,760.00	-73.26	-0.31%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	-1,800.00	-6,000.00	-333.33%	30,200.00	31,700.00	1,500.00	4.73%
	Department 560 - ENGINEERING Total:	**25,011.14**	**7,010.47**	**-18,000.67**	**-256.77%**	**302,229.70**	**278,964.00**	**-23,265.70**	**-8.34%**
Department: 565 - FIELD									
2-565-5100	FIELD SALARIES	63,760.76	31,518.28	-32,242.48	-102.30%	797,056.49	573,451.32	-223,605.17	-38.99%
2-565-5102	CAPITALIZED COSTS	-507.50	0.00	507.50	0.00%	-5,779.38	-2,400.00	3,379.38	140.81%
2-565-5104	PERS-FIELD	10,897.66	7,530.52	-3,367.14	-44.71%	123,820.10	87,726.12	-36,093.98	-41.14%
2-565-5105	HEALTH INSURANCE	15,909.39	11,604.14	-4,305.25	-37.10%	147,147.31	119,577.91	-27,569.40	-23.06%
2-565-5106	LIFE INSURANCE	379.79	293.59	-86.20	-29.36%	3,978.40	3,194.09	-784.31	-24.56%
2-565-5107	DISABILITY INSURANCE	112.41	87.01	-25.40	-29.19%	1,172.27	935.37	-236.90	-25.33%
2-565-5110	UNIFORMS	1,006.28	0.00	-1,006.28	0.00%	14,987.90	8,926.32	-6,061.58	-67.91%
2-565-5111	FICA	5,152.62	3,666.28	-1,486.34	-40.54%	58,819.70	41,501.36	-17,318.34	-41.73%
2-565-5251	TRAVEL AND TRAINING	1,593.72	2,094.28	500.56	23.90%	13,103.66	8,079.31	-5,024.35	-62.19%
2-565-5304	SAFETY EQUIPMENT	5,105.78	1,171.27	-3,934.51	-335.92%	7,952.24	6,187.68	-1,764.56	-28.52%
2-565-5305	MISCELLANEOUS	72.15	6.69	-65.46	-978.48%	839.05	374.31	-464.74	-124.16%
2-565-5306	OFFICE SUPPLIES	816.65	488.18	-328.47	-67.28%	3,756.32	5,207.25	1,450.93	27.86%
2-565-5307	OUTSIDE SERVICES	1,576.76	1,286.42	-290.34	-22.57%	10,407.14	9,163.96	-1,243.18	-13.57%
2-565-5308	DUES, SUBSCR, LICENSE	22.00	0.00	-22.00	0.00%	304.00	675.66	371.66	55.01%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	29,236.61	29,236.61	100.00%	4,007.11	70,874.85	66,867.74	94.35%
2-565-5350	UTILITIES	6,541.45	5,773.38	-768.07	-13.30%	71,439.79	65,069.39	-6,370.40	-9.79%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	556.73	518.08	-38.65	-7.46%	6,559.66	6,283.51	-276.15	-4.39%
2-565-5551	VEHICLE MAINT.	784.04	1,795.89	1,011.85	56.34%	28,621.60	16,563.88	-12,057.72	-72.80%

		2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5552	FIELD REPAIR AND MAINT.	24,717.13	1,358.79	-23,358.34	-1,719.05%	558,234.19	34,485.92	-523,748.27	-1,518.73%
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	100.87	100.87	100.00%	7,822.79	20,045.99	12,223.20	60.98%
2-565-5555	SCADA HAND TOOLS	0.00	9.03	9.03	100.00%	272.44	401.38	128.94	32.12%
2-565-5556	FLUSHTRUCKS	513.88	50,433.69	49,919.81	98.98%	70,472.39	78,135.57	7,663.18	9.81%
2-565-5557	EQUIPMENT MAINT.	1,274.82	189.36	-1,085.46	-573.23%	7,478.54	6,149.14	-1,329.40	-21.62%
2-565-5558	SUPPLIES, HAND TOOLS	226.83	1,075.82	848.99	78.92%	13,784.54	12,635.68	-1,148.86	-9.09%
2-565-5559	GAS AND OIL	6,331.52	5,913.36	-418.16	-7.07%	61,899.44	42,976.88	-18,922.56	-44.03%
2-565-5560	GENERATOR MAINTENANCE	0.00	105.05	105.05	100.00%	10,287.58	10,976.64	689.06	6.28%
2-565-5561	BUILDING MAINT.	636.50	300.49	-336.01	-111.82%	14,320.98	8,035.51	-6,285.47	-78.22%
2-565-5563	LIFT STATION MAINT	2,394.64	2,219.55	-175.09	-7.89%	18,580.94	24,299.94	5,719.00	23.54%
2-565-5580	CUES SOFTWARE	0.00	169.17	169.17	100.00%	8,237.12	1,860.87	-6,376.25	-342.65%
2-565-5601	WORKMANS COMPENSATION	2,081.55	2,252.64	171.09	7.60%	24,074.74	26,149.14	2,074.40	7.93%
2-565-5602	INS.-VEHICLES & BLDGS.	1,531.17	1,216.40	-314.77	-25.88%	15,182.85	13,784.14	-1,398.71	-10.15%
2-565-5800	DEPRECIATION	17,500.00	16,606.68	-893.32	-5.38%	192,500.00	182,606.68	-9,893.32	-5.42%
	Department 565 - FIELD Total:	**170,988.73**	**179,021.52**	**8,032.79**	**4.49%**	**2,291,332.01**	**1,483,935.77**	**-807,396.24**	**-54.41%**
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	44,124.10	28,378.10	-15,746.00	-55.49%	549,196.44	543,734.83	-5,461.61	-1.00%
2-570-5104	PERS-OFFICE	7,466.01	7,213.54	-252.47	-3.50%	85,478.17	82,078.58	-3,399.59	-4.14%
2-570-5105	HEALTH INSURANCE	9,927.95	7,484.00	-2,443.95	-32.66%	82,641.37	81,080.84	-1,560.53	-1.92%
2-570-5106	LIFE INSURANCE	170.91	195.73	24.82	12.68%	1,788.17	2,043.90	255.73	12.51%
2-570-5107	DISABILITY INSURANCE	50.59	58.01	7.42	12.79%	533.18	609.64	76.46	12.54%
2-570-5110	UNIFORMS	0.00	622.68	622.68	100.00%	0.00	622.68	622.68	100.00%
2-570-5111	FICA	3,557.79	3,450.81	-106.98	-3.10%	41,136.89	39,448.07	-1,688.82	-4.28%
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	65.00	65.00	100.00%	6,003.02	886.16	-5,116.86	-577.42%
2-570-5305	MISCELLANEOUS	255.25	58.06	-197.19	-339.63%	3,618.86	609.31	-3,009.55	-493.93%
2-570-5306	OFFICE SUPPLIES	601.42	381.84	-219.58	-57.51%	9,077.48	11,156.66	2,079.18	18.64%
2-570-5307	OUTSIDE SERVICES	669.03	266.83	-402.20	-150.73%	3,395.18	2,249.92	-1,145.26	-50.90%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	257.00	257.00	100.00%	527.69	765.15	237.46	31.03%
2-570-5309	POSTAGE/MAILING	13,037.68	3,214.92	-9,822.76	-305.54%	118,161.96	116,772.98	-1,388.98	-1.19%
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	0.00	49.22	49.22	100.00%	5,456.53	3,946.25	-1,510.28	-38.27%
2-570-5312	ARKANSAS ONE CALL	782.45	575.35	-207.10	-36.00%	7,390.47	8,112.01	721.54	8.89%
2-570-5320	COMPUTER EXPENSE	624.89	183.09	-441.80	-241.30%	3,585.94	4,769.91	1,183.97	24.82%
2-570-5601	WORKMANS COMPENSATION	46.45	57.23	10.78	18.84%	575.63	547.03	-28.60	-5.23%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	13,125.00	3,125.00	-10,000.00	-320.00%
	Department 570 - OFFICE Total:	**80,689.52**	**51,886.41**	**-28,803.11**	**-55.51%**	**932,499.24**	**902,886.86**	**-29,612.38**	**-3.28%**
Department: 580 - METER READING									
2-580-5100	SALARIES	0.00	4,229.76	4,229.76	100.00%	0.00	61,153.92	61,153.92	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%

		2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-580-5104	PERS-METER READING	0.00	687.75	687.75	100.00%	0.00	9,214.66	9,214.66	100.00%
2-580-5105	HEALTH INSURANCE	0.00	828.87	828.87	100.00%	0.00	14,789.51	14,789.51	100.00%
2-580-5106	LIFE INSURANCE	0.00	39.15	39.15	100.00%	0.00	411.78	411.78	100.00%
2-580-5107	DISABILITY INSURANCE	0.00	11.60	11.60	100.00%	0.00	120.41	120.41	100.00%
2-580-5110	UNIFORMS	0.00	88.58	88.58	100.00%	0.00	1,602.71	1,602.71	100.00%
2-580-5111	FICA	0.00	339.95	339.95	100.00%	0.00	4,536.20	4,536.20	100.00%
2-580-5570	MAINTENANCE AND FUEL	0.00	1,353.20	1,353.20	100.00%	0.00	15,003.52	15,003.52	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	1,057.41	1,057.41	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	9,130.00	9,130.00	100.00%
2-580-5950	TRANSFER MR COSTS/WATER	0.00	4,925.00	4,925.00	100.00%	0.00	21,175.00	21,175.00	100.00%
	Department 580 - METER READING Total:	**0.00**	**13,428.39**	**13,428.39**	**100.00%**	**0.00**	**137,627.91**	**137,627.91**	**100.00%**
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	66,899.41	38,668.97	-28,230.44	-73.01%	872,010.57	769,477.51	-102,533.06	-13.33%
2-591-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	-3,412.50	-9,052.50	-5,640.00	-62.30%
2-591-5104	PERS-RPCF	11,297.15	9,862.96	-1,434.19	-14.54%	133,894.15	117,711.46	-16,182.69	-13.75%
2-591-5105	HEALTH INSURANCE	15,884.71	11,604.14	-4,280.57	-36.89%	142,645.74	135,540.57	-7,105.17	-5.24%
2-591-5106	LIFE & DISABILITY INSURANCE	418.36	405.97	-12.39	-3.05%	4,370.04	4,288.54	-81.50	-1.90%
2-591-5110	UNIFORMS	921.67	529.82	-391.85	-73.96%	6,985.79	5,618.82	-1,366.97	-24.33%
2-591-5111	FICA	5,250.90	4,671.79	-579.11	-12.40%	63,834.64	55,381.32	-8,453.32	-15.26%
2-591-5251	TRAVEL AND TRAINING	163.63	175.00	11.37	6.50%	4,645.68	2,144.84	-2,500.84	-116.60%
2-591-5304	PERSONNEL SAFETY EQUIP.	3,024.43	1,480.11	-1,544.32	-104.34%	9,462.29	8,225.12	-1,237.17	-15.04%
2-591-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	255.18	23.21	-231.97	-999.44%
2-591-5306	OFFICE SUPPLIES & POSTAGE	77.93	191.19	113.26	59.24%	3,004.39	3,330.64	326.25	9.80%
2-591-5307	OUTSIDE SERVICES	396.00	1,049.19	653.19	62.26%	7,398.76	7,171.46	-227.30	-3.17%
2-591-5308	PUBLICATIONS AND DUES	150.00	150.00	0.00	0.00%	11,462.00	11,081.79	-380.21	-3.43%
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	1,187.02	1,309.01	121.99	9.32%	13,256.23	13,972.76	716.53	5.13%
2-591-5583	COMPUTER EXPENSE	1,337.46	1,437.37	99.91	6.95%	15,105.16	16,136.12	1,030.96	6.39%
2-591-5601	WORKMANS COMPENSATION	1,135.15	1,202.21	67.06	5.58%	12,889.04	12,408.37	-480.67	-3.87%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,273.19	4,204.51	-68.68	-1.63%	47,606.22	32,663.43	-14,942.79	-45.75%
2-591-5800	DEPRECIATION-WWTP	205,833.33	218,166.67	12,333.34	5.65%	2,264,166.63	2,265,833.37	1,666.74	0.07%
2-591-9112	2016 BOND INTEREST	23,183.35	27,100.00	3,916.65	14.45%	270,683.33	313,166.68	42,483.35	13.57%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-101,378.64	-101,378.64	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-35,396.46	-35,396.46	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,446.72	1,446.72	0.00	0.00%
	Department 591 - PCF ADMIN Total:	**329,131.11**	**309,906.33**	**-19,224.78**	**-6.20%**	**3,745,012.72**	**3,629,795.13**	**-115,217.59**	**-3.17%**
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	0.00	1,450.31	1,450.31	100.00%	5,444.57	2,095.31	-3,349.26	-159.85%
2-592-5306	LABORATORY SUPPLIES	0.00	641.81	641.81	100.00%	3,976.49	4,770.37	793.88	16.64%

		2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-592-5307	OUTSIDE SERVICES	260.65	2,601.69	2,341.04	89.98%	10,035.59	11,399.80	1,364.21	11.97%
2-592-5314	PLANT RESEARCH	280.00	3,817.00	3,537.00	92.66%	7,152.11	8,916.28	1,764.17	19.79%
2-592-5557	EQUIPMENT MAINT.	0.00	3,273.00	3,273.00	100.00%	905.19	3,273.00	2,367.81	72.34%
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	384.16	0.00	-384.16	0.00%	5,773.21	6,109.61	336.40	5.51%
	Department 592 - PCF ENVIRONMENTAL Total:	**924.81**	**11,783.81**	**10,859.00**	**92.15%**	**33,982.71**	**36,564.37**	**2,581.66**	**7.06%**
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	20.00	0.00	-20.00	0.00%	2,880.57	372.80	-2,507.77	-672.69%
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	163.99	163.99	100.00%	407.04	579.27	172.23	29.73%
2-593-5307	OUTSIDE SERVICES	1,450.00	0.00	-1,450.00	0.00%	7,271.85	4,809.30	-2,462.55	-51.20%
2-593-5350	UTILITIES	59,020.63	59,095.40	74.77	0.13%	667,279.86	519,948.93	-147,330.93	-28.34%
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	517.00	0.00	-517.00	0.00%	11,712.78	12,501.83	789.05	6.31%
2-593-5970	CHEMICALS	-4,550.40	10,762.00	15,312.40	142.28%	119,333.53	85,232.31	-34,101.22	-40.01%
	Department 593 - PCF OPS Total:	**56,457.23**	**70,021.39**	**13,564.16**	**19.37%**	**809,999.63**	**623,496.07**	**-186,503.56**	**-29.91%**
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	40.00	1,950.00	1,910.00	97.95%
2-594-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	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	5,862.00	0.00	-5,862.00	0.00%	52,884.78	57,918.22	5,033.44	8.69%
2-594-5551	VEHICLE EXPENSE	114.50	0.00	-114.50	0.00%	2,037.88	3,481.01	1,443.13	41.46%
2-594-5557	EQUIPMENT MAINT.	21,251.90	70,149.62	48,897.72	69.70%	311,077.26	421,759.58	110,682.32	26.24%
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	60.66	52.78	-7.88	-14.93%	1,286.65	1,266.92	-19.73	-1.56%
2-594-5561	BLDGS. & GROUNDS MAINT.	6,606.59	2,352.84	-4,253.75	-180.79%	20,219.24	12,825.69	-7,393.55	-57.65%
2-594-5562	MAINTENANCE SUPPLIES	1,446.21	237.83	-1,208.38	-508.09%	11,855.51	7,355.21	-4,500.30	-61.19%
	Department 594 - PCF MAINTENANCE Total:	**35,341.86**	**72,793.07**	**37,451.21**	**51.45%**	**400,787.67**	**508,771.24**	**107,983.57**	**21.22%**
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5307	OUTSIDE SERVICES	70.89	408.68	337.79	82.65%	9,045.64	2,473.96	-6,571.68	-265.63%
2-595-5980	SLUDGE DISPOSAL COSTS	27,639.54	63,983.32	36,343.78	56.80%	509,365.64	470,668.64	-38,697.00	-8.22%
2-595-5981	SLUDGE DISPOSAL REVENUE	-4,073.02	0.00	4,073.02	0.00%	-33,497.14	0.00	33,497.14	0.00%
	Department 595 - PCF SMS DISPOSAL EXPENSE Total:	**23,637.41**	**64,392.00**	**40,754.59**	**63.29%**	**484,914.14**	**473,142.60**	**-11,771.54**	**-2.49%**
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:	**991,451.91**	**1,045,959.86**	**54,507.95**	**5.21%**	**12,485,300.46**	**11,078,017.92**	**-1,407,282.54**	**-12.70%**
	Fund 2 Surplus (Deficit):	**710,512.68**	**302,311.30**	**408,201.38**	**135.03%**	**4,496,410.30**	**4,232,006.41**	**264,403.89**	**6.25%**
	Total Surplus (Deficit):	**1,144,550.78**	**531,846.00**	**612,704.78**	**115.20%**	**9,044,982.98**	**7,279,388.95**	**1,765,594.03**	**24.25%**

Group Summary

Department	2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,507,827.49	1,146,379.45	361,448.04	31.53%	16,779,059.88	14,286,028.50	2,493,031.38	17.45%
Revenue Total:	**1,507,827.49**	**1,146,379.45**	**361,448.04**	**31.53%**	**16,779,059.88**	**14,286,028.50**	**2,493,031.38**	**17.45%**
Expense								
555 - GENERAL EXPENSES	800,678.46	742,570.66	-58,107.80	-7.83%	8,835,142.23	8,433,553.74	-401,588.49	-4.76%
560 - ENGINEERING	26,731.17	13,929.02	-12,802.15	-91.91%	310,134.41	269,260.81	-40,873.60	-15.18%
565 - FIELD	164,731.43	101,899.63	-62,831.80	-61.66%	1,877,861.03	1,512,101.69	-365,759.34	-24.19%
570 - OFFICE	81,648.33	52,984.48	-28,663.85	-54.10%	935,454.50	886,138.89	-49,315.61	-5.57%
580 - METER READING	0.00	5,460.96	5,460.96	100.00%	0.00	137,590.83	137,590.83	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:	**1,073,789.39**	**916,844.75**	**-156,944.64**	**-17.12%**	**12,230,487.20**	**11,238,645.96**	**-991,841.24**	**-8.83%**
Fund 1 Surplus (Deficit):	**434,038.10**	**229,534.70**	**204,503.40**	**89.09%**	**4,548,572.68**	**3,047,382.54**	**1,501,190.14**	**49.26%**

Department	2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,701,964.59	1,348,271.16	353,693.43	26.23%	16,981,710.76	15,310,024.33	1,671,686.43	10.92%
Revenue Total:	**1,701,964.59**	**1,348,271.16**	**353,693.43**	**26.23%**	**16,981,710.76**	**15,310,024.33**	**1,671,686.43**	**10.92%**
Expense								
555 - GENERAL EXPENSES	269,270.10	265,716.47	-3,553.63	-1.34%	3,050,081.67	3,002,833.97	-47,247.70	-1.57%
560 - ENGINEERING	25,011.14	7,010.47	-18,000.67	-256.77%	302,229.70	278,964.00	-23,265.70	-8.34%
565 - FIELD	170,988.73	179,021.52	8,032.79	4.49%	2,291,332.01	1,483,935.77	-807,396.24	-54.41%
570 - OFFICE	80,689.52	51,886.41	-28,803.11	-55.51%	932,499.24	902,886.86	-29,612.38	-3.28%
580 - METER READING	0.00	13,428.39	13,428.39	100.00%	0.00	137,627.91	137,627.91	100.00%
591 - PCF ADMIN	329,131.11	309,906.33	-19,224.78	-6.20%	3,745,012.72	3,629,795.13	-115,217.59	-3.17%
592 - PCF ENVIRONMENTAL	924.81	11,783.81	10,859.00	92.15%	33,982.71	36,564.37	2,581.66	7.06%
593 - PCF OPS	56,457.23	70,021.39	13,564.16	19.37%	809,999.63	623,496.07	-186,503.56	-29.91%
594 - PCF MAINTENANCE	35,341.86	72,793.07	37,451.21	51.45%	400,787.67	508,771.24	107,983.57	21.22%
595 - PCF SMS DISPOSAL EXPENSE	23,637.41	64,392.00	40,754.59	63.29%	484,914.14	473,142.60	-11,771.54	-2.49%
990 - APERS PENSION	0.00	0.00	0.00	0.00%	434,460.97	0.00	-434,460.97	0.00%
Expense Total:	**991,451.91**	**1,045,959.86**	**54,507.95**	**5.21%**	**12,485,300.46**	**11,078,017.92**	**-1,407,282.54**	**-12.70%**
Fund 2 Surplus (Deficit):	**710,512.68**	**302,311.30**	**408,201.38**	**135.03%**	**4,496,410.30**	**4,232,006.41**	**264,403.89**	**6.25%**
Total Surplus (Deficit):	**1,144,550.78**	**531,846.00**	**612,704.78**	**115.20%**	**9,044,982.98**	**7,279,388.95**	**1,765,594.03**	**24.25%**

Fund Summary

Fund	2022-2023 May Activity	2021-2022 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	434,038.10	229,534.70	204,503.40	89.09%	4,548,572.68	3,047,382.54	1,501,190.14	49.26%
2 - SEWER	710,512.68	302,311.30	408,201.38	135.03%	4,496,410.30	4,232,006.41	264,403.89	6.25%
Total Surplus (Deficit):	**1,144,550.78**	**531,846.00**	**612,704.78**	**115.20%**	**9,044,982.98**	**7,279,388.95**	**1,765,594.03**	**24.25%**

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 05/31/2023

		2021-2022 May Activity	2022-2023 May Activity	May 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	572,489.67	723,795.93	151,306.26	26.43%	7,305,895.85	8,885,013.00	1,579,117.15	21.61%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**572,489.67**	**723,795.93**	**151,306.26**	**26.43%**	**7,305,895.85**	**8,885,013.00**	**1,579,117.15**	**21.61%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
1-4450.00	COMMERCIAL WATER	291,190.73	360,618.11	69,427.38	23.84%	3,539,017.20	4,346,313.54	807,296.34	22.81%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**291,190.73**	**360,618.11**	**69,427.38**	**23.84%**	**3,539,017.20**	**4,346,313.54**	**807,296.34**	**22.81%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
1-4460.00	INDUSTRIAL WATER	121,989.64	125,377.10	3,387.46	2.78%	1,342,945.37	1,492,962.63	150,017.26	11.17%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**121,989.64**	**125,377.10**	**3,387.46**	**2.78%**	**1,342,945.37**	**1,492,962.63**	**150,017.26**	**11.17%**
RevCategory: 4470 - MISCELLANEOUS SALES									
1-4470.00	HYDRANTS	1,105.00	1,210.00	105.00	9.50%	13,025.00	12,814.31	-210.69	-1.62%
1-4470.01	FIRE LINES	10,420.00	10,820.00	400.00	3.84%	112,920.00	117,690.67	4,770.67	4.22%
1-4470.02	LABOR SALES	3,036.02	5,374.22	2,338.20	77.02%	65,617.89	22,361.79	-43,256.10	-65.92%
1-4470.03	AR DEPT OF HEALTH FEE	12,647.40	11,869.58	-777.82	-6.15%	129,206.20	130,088.70	882.50	0.68%
1-4470.04	LARGE TAP FEES	2,825.00	0.00	-2,825.00	-100.00%	18,800.00	14,675.00	-4,125.00	-21.94%
1-4470.05	MACHINE TIME SALES	2,135.29	3,347.92	1,212.63	56.79%	24,827.18	21,163.43	-3,663.75	-14.76%
1-4470.06	HYDRANT METER RENTALS	5,285.00	5,313.00	28.00	0.53%	55,335.00	58,191.00	2,856.00	5.16%
1-4470.07	MISC. WATER SALES	1,950.24	7,941.16	5,990.92	307.19%	45,474.58	65,616.40	20,141.82	44.29%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**39,403.95**	**45,875.88**	**6,471.93**	**16.42%**	**465,205.85**	**442,601.30**	**-22,604.55**	**-4.86%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
1-4471.00	SERVICE CHG. INCOME	43,813.55	26,620.00	-17,193.55	-39.24%	447,280.71	202,294.29	-244,986.42	-54.77%
1-4471.05	PENALTY	11,238.04	36,467.43	25,229.39	224.50%	101,506.58	171,734.59	70,228.01	69.19%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**55,051.59**	**63,087.43**	**8,035.84**	**14.60%**	**548,787.29**	**374,028.88**	**-174,758.41**	**-31.84%**
RevCategory: 4472 - INTEREST INCOME									
1-4472.00	INTEREST INCOME-INVESTMNTS	2,449.42	37,561.17	35,111.75	1,433.47%	30,805.18	245,190.21	214,385.03	695.94%
1-4472.01	INTEREST INCOME-BANK ACCTS	841.35	8,468.27	7,626.92	906.51%	10,062.20	61,223.02	51,160.82	508.45%
1-4472.98	INTEREST INCOME-BOND FUNDS	26.33	2,506.05	2,479.72	9,417.85%	140.09	13,813.08	13,672.99	9,760.15%
	RevCategory 4472 - INTEREST INCOME Total:	**3,317.10**	**48,535.49**	**45,218.39**	**1,363.19%**	**41,007.47**	**320,226.31**	**279,218.84**	**680.90%**
RevCategory: 4474 - SALE OF ASSETS									
1-4474.00	SALE OF ASSETS	-1,488.33	0.00	1,488.33	100.00%	12,733.55	11,732.00	-1,001.55	-7.87%
	RevCategory 4474 - SALE OF ASSETS Total:	**-1,488.33**	**0.00**	**1,488.33**	**100.00%**	**12,733.55**	**11,732.00**	**-1,001.55**	**-7.87%**

		2021-2022 May Activity	2022-2023 May Activity	May 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%	37,590.67	13,149.00	-24,441.67	-65.02%
	RevCategory 4475 - RENT INCOME Total:	**3,417.33**	**1,195.00**	**-2,222.33**	**-65.03%**	**37,590.67**	**13,149.00**	**-24,441.67**	**-65.02%**
RevCategory: 4476 - NEW CUSTOMER FEES									
1-4476.00	NEW CUSTOMER FEES	5,850.00	5,300.00	-550.00	-9.40%	65,340.00	56,325.00	-9,015.00	-13.80%
1-4476.10	ACCESS FEES	13,800.00	38,700.00	24,900.00	180.43%	284,700.00	264,300.00	-20,400.00	-7.17%
1-4476.20	IMPACT FEES	33,700.00	70,500.00	36,800.00	109.20%	566,100.00	484,200.00	-81,900.00	-14.47%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**53,350.00**	**114,500.00**	**61,150.00**	**114.62%**	**916,140.00**	**804,825.00**	**-111,315.00**	**-12.15%**
RevCategory: 4482 - INLAND BILLING REVENUE									
1-4482.00	INLAND BILLING REVENUE	5,420.25	5,509.25	89.00	1.64%	59,462.00	58,223.00	-1,239.00	-2.08%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,420.25**	**5,509.25**	**89.00**	**1.64%**	**59,462.00**	**58,223.00**	**-1,239.00**	**-2.08%**
RevCategory: 4485 - MISCELLANEOUS INCOME									
1-4485.00	MISCELLANEOUS INCOME	2,237.52	19,333.30	17,095.78	764.05%	17,243.25	29,985.22	12,741.97	73.90%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**2,237.52**	**19,333.30**	**17,095.78**	**764.05%**	**17,243.25**	**29,985.22**	**12,741.97**	**73.90%**
	Revenue Total:	**1,146,379.45**	**1,507,827.49**	**361,448.04**	**31.53%**	**14,286,028.50**	**16,779,059.88**	**2,493,031.38**	**17.45%**
Expense									
SubCategory: 500 - WATER PURCHASES									
1-555-5500	WATER PURCHASES	424,243.34	460,919.08	-36,675.74	-8.64%	4,746,465.47	5,000,047.04	-253,581.57	-5.34%
	SubCategory 500 - WATER PURCHASES Total:	**424,243.34**	**460,919.08**	**-36,675.74**	**-8.64%**	**4,746,465.47**	**5,000,047.04**	**-253,581.57**	**-5.34%**
SubCategory: 510 - SALARIES									
1-560-5100	SALARIES ENGINEERING	12,888.80	30,265.91	-17,377.11	-134.82%	292,879.60	350,947.56	-58,067.96	-19.83%
1-560-5101	CONTRACT SALARY	0.00	0.00	0.00	0.00%	5,675.84	0.00	5,675.84	100.00%
1-560-5102	CAPITALIZED COSTS	-16,640.00	-20,490.00	3,850.00	23.14%	-167,940.00	-212,193.75	44,253.75	26.35%
1-565-5100	FIELD SALARIES	27,818.40	64,076.98	-36,258.58	-130.34%	605,136.27	778,491.55	-173,355.28	-28.65%
1-565-5102	CAPITALIZED COSTS	0.00	-630.00	630.00	0.00%	-7,275.00	-4,414.37	-2,860.63	-39.32%
1-570-5100	OFFICE SALARIES	27,320.25	45,429.61	-18,109.36	-66.29%	541,735.52	581,263.79	-39,528.27	-7.30%
1-580-5100	SALARIES	5,164.00	0.00	5,164.00	100.00%	96,237.90	0.00	96,237.90	100.00%
	SubCategory 510 - SALARIES Total:	**56,551.45**	**118,652.50**	**-62,101.05**	**-109.81%**	**1,366,450.13**	**1,494,094.78**	**-127,644.65**	**-9.34%**
SubCategory: 520 - EMPLOYEE BENEFITS									
1-560-5104	PERS-ENGINEERING	3,307.79	5,149.46	-1,841.67	-55.68%	41,898.38	52,905.31	-11,006.93	-26.27%
1-560-5105	HEALTH INSURANCE	4,144.34	6,949.57	-2,805.23	-67.69%	49,150.67	57,049.51	-7,898.84	-16.07%
1-560-5106	LIFE INSURANCE	95.97	136.36	-40.39	-42.09%	1,142.65	1,238.21	-95.56	-8.36%
1-560-5107	DISABILITY INSURANCE	28.63	42.20	-13.57	-47.40%	343.07	371.39	-28.32	-8.25%
1-565-5104	PERS-FIELD	7,912.44	10,988.14	-3,075.70	-38.87%	92,185.82	121,218.85	-29,033.03	-31.49%
1-565-5105	HEALTH INSURANCE	13,261.88	12,931.00	330.88	2.49%	131,029.95	123,806.05	7,223.90	5.51%
1-565-5106	LIFE INSURANCE	307.11	331.17	-24.06	-7.83%	2,963.53	3,504.95	-541.42	-18.27%
1-565-5107	DISABILITY INSURANCE	91.63	102.48	-10.85	-11.84%	905.90	1,104.25	-198.35	-21.90%
1-565-5110	UNIFORMS	215.69	820.24	-604.55	-280.29%	8,607.70	10,335.13	-1,727.43	-20.07%
1-570-5104	PERS-OFFICE	6,957.65	7,719.41	-761.76	-10.95%	81,440.31	89,902.78	-8,462.47	-10.39%
1-570-5105	HEALTH INSURANCE	6,655.14	7,967.03	-1,311.89	-19.71%	72,101.42	73,925.90	-1,824.48	-2.53%

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-570-5106	LIFE INSURANCE	153.56	155.84	-2.28	-1.48%	1,761.17	1,676.92	84.25	4.78%
1-570-5107	DISABILITY INSURANCE	45.81	48.23	-2.42	-5.28%	511.55	522.35	-10.80	-2.11%
1-570-5110	UNIFORMS	450.34	0.00	450.34	100.00%	450.34	1,538.88	-1,088.54	-241.72%
1-580-5104	PERS-METER READING	1,308.96	0.00	1,308.96	100.00%	14,470.12	0.00	14,470.12	100.00%
1-580-5105	HEALTH INSURANCE	1,657.74	0.00	1,657.74	100.00%	19,481.93	0.00	19,481.93	100.00%
1-580-5106	LIFE INSURANCE	38.39	0.00	38.39	100.00%	412.36	0.00	412.36	100.00%
1-580-5107	DISABILITY INSURANCE	11.45	0.00	11.45	100.00%	123.73	0.00	123.73	100.00%
1-580-5110	UNIFORMS	88.59	0.00	88.59	100.00%	1,627.88	0.00	1,627.88	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:	**46,733.11**	**53,341.13**	**-6,608.02**	**-14.14%**	**520,608.48**	**810,995.51**	**-290,387.03**	**-55.78%**
SubCategory: 522 - PAYROLL TAXES									
1-560-5111	FICA	1,591.11	2,443.62	-852.51	-53.58%	21,898.38	26,123.37	-4,224.99	-19.29%
1-565-5111	FICA	3,775.14	5,301.14	-1,526.00	-40.42%	43,964.72	58,650.51	-14,685.79	-33.40%
1-570-5111	FICA	3,305.99	3,668.27	-362.28	-10.96%	38,994.42	43,233.58	-4,239.16	-10.87%
1-580-5111	FICA	648.40	0.00	648.40	100.00%	7,179.64	0.00	7,179.64	100.00%
	SubCategory 522 - PAYROLL TAXES Total:	**9,320.64**	**11,413.03**	**-2,092.39**	**-22.45%**	**112,037.16**	**128,007.46**	**-15,970.30**	**-14.25%**
SubCategory: 525 - TRAVEL & TRAINING									
1-555-5252	TRAINING EXPENSE	292.04	0.00	292.04	100.00%	1,371.45	1,346.85	24.60	1.79%
1-560-5251	TRAVEL EXPENSE	16.00	0.00	16.00	100.00%	461.09	2,610.34	-2,149.25	-466.12%
1-560-5252	TRAINING EXPENSE	313.72	1,558.11	-1,244.39	-396.66%	643.72	1,933.11	-1,289.39	-200.30%
1-565-5251	TRAVEL AND TRAINING	1,542.51	1,880.76	-338.25	-21.93%	7,350.18	8,679.63	-1,329.45	-18.09%
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	65.00	0.00	65.00	100.00%	601.16	3,173.35	-2,572.19	-427.87%
	SubCategory 525 - TRAVEL & TRAINING Total:	**2,229.27**	**3,438.87**	**-1,209.60**	**-54.26%**	**10,987.38**	**18,176.96**	**-7,189.58**	**-65.43%**
SubCategory: 530 - UTILITIES									
1-555-5350	UTILITIES	1,478.60	1,454.22	24.38	1.65%	24,961.92	29,736.39	-4,774.47	-19.13%
1-565-5350	UTILITIES	5,752.23	7,810.39	-2,058.16	-35.78%	53,888.45	91,298.33	-37,409.88	-69.42%
	SubCategory 530 - UTILITIES Total:	**7,230.83**	**9,264.61**	**-2,033.78**	**-28.13%**	**78,850.37**	**121,034.72**	**-42,184.35**	**-53.50%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
1-555-5300	SECURITY ALARM FEES	135.50	0.00	135.50	100.00%	245.00	10.95	234.05	95.53%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	133.50	1,361.61	-1,228.11	-919.93%
1-555-5302	JANITORIAL EXPENSE	1,556.13	1,654.15	-98.02	-6.30%	19,181.05	18,672.08	508.97	2.65%
1-555-5305	MISCELLANEOUS	5,204.94	11,343.27	-6,138.33	-117.93%	46,707.82	153,018.23	-106,310.41	-227.61%
1-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	150.00	324.08	-174.08	-116.05%
1-560-5306	SUPPLIES	228.96	171.23	57.73	25.21%	2,515.16	3,327.53	-812.37	-32.30%
1-560-5307	OUTSIDE SERVICES	710.11	465.10	245.01	34.50%	5,791.46	9,196.66	-3,405.20	-58.80%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	42.50	-42.50	0.00%	1,278.00	605.00	673.00	52.66%
1-565-5304	SAFETY EQUIPMENT	1,171.27	2,832.40	-1,661.13	-141.82%	5,679.64	5,676.47	3.17	0.06%
1-565-5305	MISCELLANEOUS	80.27	96.19	-15.92	-19.83%	626.75	460.64	166.11	26.50%
1-565-5306	OFFICE SUPPLIES	539.65	816.63	-276.98	-51.33%	5,302.52	3,403.30	1,899.22	35.82%
1-565-5307	OUTSIDE SERVICES	666.96	1,576.76	-909.80	-136.41%	6,399.16	10,148.58	-3,749.42	-58.59%

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	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	58.06	255.27	-197.21	-339.67%	598.94	3,618.77	-3,019.83	-504.20%
1-570-5306	OFFICE SUPPLIES	381.84	601.41	-219.57	-57.50%	11,692.36	9,889.66	1,802.70	15.42%
1-570-5307	OUTSIDE SERVICES	266.83	669.03	-402.20	-150.73%	2,249.92	3,293.14	-1,043.22	-46.37%
1-570-5308	ASSOC. DUES & EXPENSES	257.00	0.00	257.00	100.00%	725.15	527.69	197.46	27.23%
1-570-5309	POSTAGE/MAILING	5,557.53	13,037.67	-7,480.14	-134.59%	118,594.05	118,184.33	409.72	0.35%
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	49.21	0.00	49.21	100.00%	3,946.27	5,390.24	-1,443.97	-36.59%
1-570-5312	ARKANSAS ONE CALL	575.35	782.45	-207.10	-36.00%	8,111.98	7,390.48	721.50	8.89%
1-570-5313	CASH LONG/SHORT	19.34	20.00	-0.66	-3.41%	-233.47	343.01	-576.48	-246.92%
1-570-5320	COMPUTER EXPENSE	183.09	624.90	-441.81	-241.31%	4,791.83	3,585.84	1,205.99	25.17%
SubCategory 535 - OPERATING SUPPLIES & OTHER Total:		**17,642.04**	**34,988.96**	**-17,346.92**	**-98.33%**	**253,297.38**	**367,404.51**	**-114,107.13**	**-45.05%**
SubCategory: 540 - TAXES AND FEES									
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,545.60	11,730.40	-184.80	-1.60%	127,001.60	129,034.40	-2,032.80	-1.60%
SubCategory 540 - TAXES AND FEES Total:		**11,545.60**	**11,730.40**	**-184.80**	**-1.60%**	**127,001.60**	**129,034.40**	**-2,032.80**	**-1.60%**
SubCategory: 550 - REPAIR & MAINTENANCE									
1-560-5551	VEHICLE EXPENSE	487.53	423.11	64.42	13.21%	4,905.44	5,742.10	-836.66	-17.06%
1-565-5551	VEHICLE MAINT.	2,329.26	4,695.49	-2,366.23	-101.59%	38,402.61	55,657.51	-17,254.90	-44.93%
1-565-5552	FIELD REPAIR AND MAINT.	13,297.08	23,973.86	-10,676.78	-80.29%	271,185.46	320,980.07	-49,794.61	-18.36%
1-565-5555	SCADA HAND TOOLS	9.02	0.00	9.02	100.00%	401.38	250.54	150.84	37.58%
1-565-5557	EQUIPMENT MAINT.	1,626.55	612.09	1,014.46	62.37%	8,407.58	13,187.30	-4,779.72	-56.85%
1-565-5558	SUPPLIES, HAND TOOLS	1,102.90	5,231.27	-4,128.37	-374.32%	30,843.82	41,979.34	-11,135.52	-36.10%
1-565-5559	GAS AND OIL	3,223.34	4,494.98	-1,271.64	-39.45%	38,516.53	49,029.38	-10,512.85	-27.29%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	2,520.77	6,375.57	-3,854.80	-152.92%
1-565-5561	BUILDING MAINT.	300.50	636.48	-335.98	-111.81%	8,166.96	14,484.56	-6,317.60	-77.36%
1-565-5563	WATER TOWER MAINT	1,830.00	3,187.97	-1,357.97	-74.21%	16,340.64	11,129.20	5,211.44	31.89%
1-565-5570	MAINTENANCE AND FUEL	2,756.66	0.00	2,756.66	100.00%	2,756.66	0.00	2,756.66	100.00%
1-565-5571	METER HAND TOOLS	14.18	0.00	14.18	100.00%	14.18	0.00	14.18	100.00%
1-580-5570	MAINTENANCE AND FUEL	509.53	0.00	509.53	100.00%	8,453.19	0.00	8,453.19	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:		**27,486.55**	**43,255.25**	**-15,768.70**	**-57.37%**	**431,054.88**	**518,815.57**	**-87,760.69**	**-20.36%**
SubCategory: 560 - INSURANCE									
1-555-5600	INSURANCE	1,692.39	1,552.25	140.14	8.28%	15,306.56	18,175.87	-2,869.31	-18.75%
1-560-5601	WORKMANS COMPENSATION	533.86	602.81	-68.95	-12.92%	6,298.64	6,217.21	81.43	1.29%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENT	27.13	29.99	-2.86	-10.54%	236.73	308.13	-71.40	-30.16%
1-560-5603	INSURANCE-VEHICLES	44.77	53.10	-8.33	-18.61%	408.15	517.46	-109.31	-26.78%
1-565-5601	WORKMANS COMPENSATION	2,220.45	1,819.71	400.74	18.05%	22,647.45	23,194.72	-547.27	-2.42%
1-565-5602	INS.-VEHICLES & BLDGS.	1,724.51	1,978.64	-254.13	-14.74%	14,691.77	19,538.73	-4,846.96	-32.99%
1-570-5601	WORKMANS COMPENSATION	57.49	44.21	13.28	23.10%	631.19	565.87	65.32	10.35%
1-580-5601	WORKMANS COMPENSATION	128.90	0.00	128.90	100.00%	1,384.06	0.00	1,384.06	100.00%

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
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:	**6,429.50**	**6,080.71**	**348.79**	**5.42%**	**61,729.91**	**68,517.99**	**-6,788.08**	**-11.00%**
SubCategory: 565 - PROFESSIONAL FEES									
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.61	-127.28	-12.62%	11,798.74	12,364.39	-565.65	-4.79%
1-555-5651	ATTORNEY RETAINER FEES	1,520.00	2,760.00	-1,240.00	-81.58%	25,993.48	26,220.00	-226.52	-0.87%
	SubCategory 565 - PROFESSIONAL FEES Total:	**2,528.33**	**3,895.61**	**-1,367.28**	**-54.08%**	**37,792.22**	**38,584.39**	**-792.17**	**-2.10%**
SubCategory: 570 - BONDS									
1-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	6,800.00	6,800.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	34,445.58	33,178.68	1,266.90	3.68%	383,765.42	370,031.76	13,733.66	3.58%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-25,408.13	-25,408.13	0.00	0.00%
1-555-5703	2012 BOND INTEREST	16,748.43	15,731.25	1,017.18	6.07%	188,024.50	177,112.50	10,912.00	5.80%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	44,392.92	44,392.92	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-2,192.41	-2,192.41	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	6,657.86	6,657.86	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	763.40	763.40	0.00	0.00%
	SubCategory 570 - BONDS Total:	**53,395.25**	**51,111.17**	**2,284.08**	**4.28%**	**602,803.56**	**578,157.90**	**24,645.66**	**4.09%**
SubCategory: 580 - DEPRECIATION									
1-555-5800	DEPRECIATION	220,500.00	242,480.01	-21,980.01	-9.97%	2,625,500.00	2,666,695.36	-41,195.36	-1.57%
1-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	23,760.00	23,833.26	-73.26	-0.31%
1-565-5800	DEPRECIATION	8,330.00	9,166.66	-836.66	-10.04%	91,630.00	100,833.26	-9,203.26	-10.04%
1-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	9,130.00	0.00	9,130.00	100.00%
	SubCategory 580 - DEPRECIATION Total:	**231,820.00**	**253,813.33**	**-21,993.33**	**-9.49%**	**2,750,020.00**	**2,791,361.88**	**-41,341.88**	**-1.50%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
1-555-5801	AMORIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	27,500.00	27,500.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	12,155.00	12,155.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,605.00**	**3,605.00**	**0.00**	**0.00%**	**39,655.00**	**39,655.00**	**0.00**	**0.00%**
SubCategory: 585 - BAD DEBTS									
1-555-5850	BAD DEBTS	6,278.59	2,819.07	3,459.52	55.10%	39,709.04	28,866.39	10,842.65	27.31%
	SubCategory 585 - BAD DEBTS Total:	**6,278.59**	**2,819.07**	**3,459.52**	**55.10%**	**39,709.04**	**28,866.39**	**10,842.65**	**27.31%**
SubCategory: 590 - COMPUTER MAINTENANCE									
1-555-5580	EQUIP. MAINT. FEES	98.55	187.55	-89.00	-90.31%	2,684.05	3,893.01	-1,208.96	-45.04%
1-555-5581	SOFTWARE MAINTENANCE FEES	10,016.40	7,926.68	2,089.72	20.86%	104,035.50	127,886.76	-23,851.26	-22.93%
1-560-5581	SOFTWARE MAINTENANCE	2,190.30	921.44	1,268.86	57.93%	9,463.83	9,277.93	185.90	1.96%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**12,305.25**	**9,035.67**	**3,269.58**	**26.57%**	**116,183.38**	**141,057.70**	**-24,874.32**	**-21.41%**
SubCategory: 595 - TRANSFER OF COSTS									
1-560-5950	TRANSFER ADMIN COSTS/SEWER	1,800.00	-4,200.00	6,000.00	333.33%	-31,700.00	-30,200.00	-1,500.00	-4.73%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-3,125.00	-13,125.00	10,000.00	320.00%

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-580-5950	TRANSFER MR COSTS/SEWER	-4,925.00	0.00	-4,925.00	-100.00%	-21,175.00	0.00	-21,175.00	-100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**-2,500.00**	**-3,575.00**	**1,075.00**	**43.00%**	**-56,000.00**	**-43,325.00**	**-12,675.00**	**-22.63%**
	Expense Total:	**916,844.75**	**1,073,789.39**	**-156,944.64**	**-17.12%**	**11,238,645.96**	**12,230,487.20**	**-991,841.24**	**-8.83%**
	Fund 1 Surplus (Deficit):	**229,534.70**	**434,038.10**	**204,503.40**	**89.09%**	**3,047,382.54**	**4,548,572.68**	**1,501,190.14**	**49.26%**
Fund: 2 - SEWER									
Revenue									
RevCategory: 4440 - RESIDENTIAL CONSUMPTION									
2-4440.00	RESIDENTIAL SEWER	759,448.86	852,997.90	93,549.04	12.32%	8,468,449.85	9,472,321.70	1,003,871.85	11.85%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**759,448.86**	**852,997.90**	**93,549.04**	**12.32%**	**8,468,449.85**	**9,472,321.70**	**1,003,871.85**	**11.85%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
2-4450.00	COMMERCIAL SEWER	251,267.95	298,127.06	46,859.11	18.65%	2,706,909.67	3,188,707.03	481,797.36	17.80%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**251,267.95**	**298,127.06**	**46,859.11**	**18.65%**	**2,706,909.67**	**3,188,707.03**	**481,797.36**	**17.80%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
2-4460.00	INDUSTRIAL SEWER	188,587.33	184,639.13	-3,948.20	-2.09%	2,066,927.95	2,211,774.81	144,846.86	7.01%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**188,587.33**	**184,639.13**	**-3,948.20**	**-2.09%**	**2,066,927.95**	**2,211,774.81**	**144,846.86**	**7.01%**
RevCategory: 4470 - MISCELLANEOUS SALES									
2-4470.02	LABOR SALES	0.00	822.61	822.61	0.00%	6,590.50	8,276.41	1,685.91	25.58%
2-4470.03	MACHINE TIME SALES	0.00	1,897.34	1,897.34	0.00%	4,835.00	11,417.09	6,582.09	136.13%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	**0.00**	**2,719.95**	**2,719.95**	**0.00%**	**11,425.50**	**19,693.50**	**8,268.00**	**72.36%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
2-4471.05	PENALTY	16,988.21	15,299.17	-1,689.04	-9.94%	140,529.46	95,489.00	-45,040.46	-32.05%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**16,988.21**	**15,299.17**	**-1,689.04**	**-9.94%**	**140,529.46**	**95,489.00**	**-45,040.46**	**-32.05%**
RevCategory: 4472 - INTEREST INCOME									
2-4472.00	INTEREST INCOME-INVESTMNTS	3,593.50	40,572.19	36,978.69	1,029.04%	35,415.35	308,732.64	273,317.29	771.75%
2-4472.01	INTEREST INCOME-BANK ACCTS	878.19	3,875.05	2,996.86	341.25%	10,171.84	49,195.66	39,023.82	383.65%
2-4472.98	INTEREST INCOME-BOND FUNDS	25.94	2,456.54	2,430.60	9,370.08%	151.96	13,127.55	12,975.59	8,538.82%
	RevCategory 4472 - INTEREST INCOME Total:	**4,497.63**	**46,903.78**	**42,406.15**	**942.86%**	**45,739.15**	**371,055.85**	**325,316.70**	**711.24%**
RevCategory: 4474 - SALE OF ASSETS									
2-4474.00	SALE OF ASSETS	-1,468.45	0.00	1,468.45	100.00%	9,076.55	8,395.50	-681.05	-7.50%
	RevCategory 4474 - SALE OF ASSETS Total:	**-1,468.45**	**0.00**	**1,468.45**	**100.00%**	**9,076.55**	**8,395.50**	**-681.05**	**-7.50%**
RevCategory: 4475 - RENT INCOME									
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	6,600.00	6,600.00	0.00	0.00%
	RevCategory 4475 - RENT INCOME Total:	**600.00**	**600.00**	**0.00**	**0.00%**	**6,600.00**	**6,600.00**	**0.00**	**0.00%**
RevCategory: 4476 - NEW CUSTOMER FEES									
2-4476.00	NEW CUSTOMER FEES	6,510.00	6,000.00	-510.00	-7.83%	71,541.00	62,700.00	-8,841.00	-12.36%
2-4476.10	ACCESS FEES	13,500.00	38,700.00	25,200.00	186.67%	273,900.00	258,630.00	-15,270.00	-5.58%
2-4476.20	IMPACT FEES	84,000.00	187,600.00	103,600.00	123.33%	1,335,800.00	1,052,800.00	-283,000.00	-21.19%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	**104,010.00**	**232,300.00**	**128,290.00**	**123.34%**	**1,681,241.00**	**1,374,130.00**	**-307,111.00**	**-18.27%**

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4482 - INLAND BILLING REVENUE									
2-4482.00	INLAND BILLING REVENUE	5,420.25	5,509.25	89.00	1.64%	59,462.00	58,223.00	-1,239.00	-2.08%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,420.25**	**5,509.25**	**89.00**	**1.64%**	**59,462.00**	**58,223.00**	**-1,239.00**	**-2.08%**
RevCategory: 4485 - MISCELLANEOUS INCOME									
2-4485.00	MISCELLANEOUS INCOME	18,919.38	62,868.35	43,948.97	232.30%	113,663.20	175,320.37	61,657.17	54.25%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	**18,919.38**	**62,868.35**	**43,948.97**	**232.30%**	**113,663.20**	**175,320.37**	**61,657.17**	**54.25%**
	Revenue Total:	**1,348,271.16**	**1,701,964.59**	**353,693.43**	**26.23%**	**15,310,024.33**	**16,981,710.76**	**1,671,686.43**	**10.92%**
Expense									
SubCategory: 510 - SALARIES									
2-560-5100	SALARIES ENGINEERING	13,495.68	22,456.81	-8,961.13	-66.40%	273,705.65	285,152.94	-11,447.29	-4.18%
2-560-5101	CONTRACT SALARY	0.00	0.00	0.00	0.00%	5,675.83	0.00	5,675.83	100.00%
2-560-5102	CAPITALIZED COSTS	-15,226.25	-13,503.75	-1,722.50	-11.31%	-156,591.25	-150,950.00	-5,641.25	-3.60%
2-565-5100	FIELD SALARIES	31,518.28	63,760.76	-32,242.48	-102.30%	573,451.32	797,056.49	-223,605.17	-38.99%
2-565-5102	CAPITALIZED COSTS	0.00	-507.50	507.50	0.00%	-2,400.00	-5,779.38	3,379.38	140.81%
2-570-5100	OFFICE SALARIES	28,378.10	44,124.10	-15,746.00	-55.49%	543,734.83	549,196.44	-5,461.61	-1.00%
2-580-5100	SALARIES	4,229.76	0.00	4,229.76	100.00%	61,153.92	0.00	61,153.92	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	38,668.97	66,899.41	-28,230.44	-73.01%	769,477.51	872,010.57	-102,533.06	-13.33%
2-591-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	-9,052.50	-3,412.50	-5,640.00	-62.30%
	SubCategory 510 - SALARIES Total:	**101,064.54**	**183,229.83**	**-82,165.29**	**-81.30%**	**2,058,135.31**	**2,343,274.56**	**-285,139.25**	**-13.85%**
SubCategory: 520 - EMPLOYEE BENEFITS									
2-560-5104	PERS-ENGINEERING	3,445.92	3,822.66	-376.74	-10.93%	40,550.24	44,368.28	-3,818.04	-9.42%
2-560-5105	HEALTH INSURANCE	1,657.74	2,978.39	-1,320.65	-79.67%	23,725.86	27,621.51	-3,895.65	-16.42%
2-560-5106	LIFE INSURANCE	58.72	56.97	1.75	2.98%	668.79	633.24	35.55	5.32%
2-560-5107	DISABILITY INSURANCE	17.40	16.86	0.54	3.10%	195.86	186.50	9.36	4.78%
2-565-5104	PERS-FIELD	7,530.52	10,897.66	-3,367.14	-44.71%	87,726.12	123,820.10	-36,093.98	-41.14%
2-565-5105	HEALTH INSURANCE	11,604.14	15,909.39	-4,305.25	-37.10%	119,577.91	147,147.31	-27,569.40	-23.06%
2-565-5106	LIFE INSURANCE	293.59	379.79	-86.20	-29.36%	3,194.09	3,978.40	-784.31	-24.56%
2-565-5107	DISABILITY INSURANCE	87.01	112.41	-25.40	-29.19%	935.37	1,172.27	-236.90	-25.33%
2-565-5110	UNIFORMS	0.00	1,006.28	-1,006.28	0.00%	8,926.32	14,987.90	-6,061.58	-67.91%
2-570-5104	PERS-OFFICE	7,213.54	7,466.01	-252.47	-3.50%	82,078.58	85,478.17	-3,399.59	-4.14%
2-570-5105	HEALTH INSURANCE	7,484.00	9,927.95	-2,443.95	-32.66%	81,080.84	82,641.37	-1,560.53	-1.92%
2-570-5106	LIFE INSURANCE	195.73	170.91	24.82	12.68%	2,043.90	1,788.17	255.73	12.51%
2-570-5107	DISABILITY INSURANCE	58.01	50.59	7.42	12.79%	609.64	533.18	76.46	12.54%
2-570-5110	UNIFORMS	622.68	0.00	622.68	100.00%	622.68	0.00	622.68	100.00%
2-580-5104	PERS-METER READING	687.75	0.00	687.75	100.00%	9,214.66	0.00	9,214.66	100.00%
2-580-5105	HEALTH INSURANCE	828.87	0.00	828.87	100.00%	14,789.51	0.00	14,789.51	100.00%
2-580-5106	LIFE INSURANCE	39.15	0.00	39.15	100.00%	411.78	0.00	411.78	100.00%
2-580-5107	DISABILITY INSURANCE	11.60	0.00	11.60	100.00%	120.41	0.00	120.41	100.00%
2-580-5110	UNIFORMS	88.58	0.00	88.58	100.00%	1,602.71	0.00	1,602.71	100.00%
2-591-5104	PERS-RPCF	9,862.96	11,297.15	-1,434.19	-14.54%	117,711.46	133,894.15	-16,182.69	-13.75%

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-591-5105	HEALTH INSURANCE	11,604.14	15,884.71	-4,280.57	-36.89%	135,540.57	142,645.74	-7,105.17	-5.24%
2-591-5106	LIFE & DISABILITY INSURANCE	405.97	418.36	-12.39	-3.05%	4,288.54	4,370.04	-81.50	-1.90%
2-591-5110	UNIFORMS	529.82	921.67	-391.85	-73.96%	5,618.82	6,985.79	-1,366.97	-24.33%
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:	**64,327.84**	**81,317.76**	**-16,989.92**	**-26.41%**	**741,234.66**	**1,256,713.09**	**-515,478.43**	**-69.54%**
SubCategory: 522 - PAYROLL TAXES									
2-560-5111	FICA	1,637.64	1,823.76	-186.12	-11.37%	19,433.47	21,294.42	-1,860.95	-9.58%
2-565-5111	FICA	3,666.28	5,152.62	-1,486.34	-40.54%	41,501.36	58,819.70	-17,318.34	-41.73%
2-570-5111	FICA	3,450.81	3,557.79	-106.98	-3.10%	39,448.07	41,136.89	-1,688.82	-4.28%
2-580-5111	FICA	339.95	0.00	339.95	100.00%	4,536.20	0.00	4,536.20	100.00%
2-591-5111	FICA	4,671.79	5,250.90	-579.11	-12.40%	55,381.32	63,834.64	-8,453.32	-15.26%
	SubCategory 522 - PAYROLL TAXES Total:	**13,766.47**	**15,785.07**	**-2,018.60**	**-14.66%**	**160,300.42**	**185,085.65**	**-24,785.23**	**-15.46%**
SubCategory: 525 - TRAVEL & TRAINING									
2-555-5252	TRAINING EXPENSE	242.04	0.00	242.04	100.00%	1,321.45	1,346.83	-25.38	-1.92%
2-560-5251	TRAVEL EXPENSE	15.99	0.00	15.99	100.00%	461.07	4,860.36	-4,399.29	-954.15%
2-560-5252	TRAINING EXPENSE	87.50	0.00	87.50	100.00%	467.50	1,971.17	-1,503.67	-321.64%
2-565-5251	TRAVEL AND TRAINING	2,094.28	1,593.72	500.56	23.90%	8,079.31	13,103.66	-5,024.35	-62.19%
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	65.00	0.00	65.00	100.00%	886.16	6,003.02	-5,116.86	-577.42%
2-591-5251	TRAVEL AND TRAINING	175.00	163.63	11.37	6.50%	2,144.84	4,645.68	-2,500.84	-116.60%
2-592-5251	TRAVEL & TRAINING	1,450.31	0.00	1,450.31	100.00%	2,095.31	5,444.57	-3,349.26	-159.85%
2-593-5251	TRAVEL & TRAINING	0.00	20.00	-20.00	0.00%	372.80	2,880.57	-2,507.77	-672.69%
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:	**4,130.12**	**1,777.35**	**2,352.77**	**56.97%**	**18,106.38**	**40,983.88**	**-22,877.50**	**-126.35%**
SubCategory: 530 - UTILITIES									
2-555-5350	UTILITIES	1,468.12	1,442.03	26.09	1.78%	24,818.06	29,567.71	-4,749.65	-19.14%
2-565-5350	UTILITIES	5,773.38	6,541.45	-768.07	-13.30%	65,069.39	71,439.79	-6,370.40	-9.79%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	518.08	556.73	-38.65	-7.46%	6,283.51	6,559.66	-276.15	-4.39%
2-591-5350	TELEPHONE EXPENSE	1,309.01	1,187.02	121.99	9.32%	13,972.76	13,256.23	716.53	5.13%
2-593-5350	UTILITIES	59,095.40	59,020.63	74.77	0.13%	519,948.93	667,279.86	-147,330.93	-28.34%
	SubCategory 530 - UTILITIES Total:	**68,163.99**	**68,747.86**	**-583.87**	**-0.86%**	**630,092.65**	**788,103.25**	**-158,010.60**	**-25.08%**
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
2-555-5300	SECURITY ALARM FEES	135.51	0.00	135.51	100.00%	245.01	10.95	234.06	95.53%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	133.50	1,361.60	-1,228.10	-919.93%
2-555-5302	JANITORIAL EXPENSE	1,556.13	1,654.15	-98.02	-6.30%	19,182.97	18,671.06	511.91	2.67%
2-555-5305	MISCELLANEOUS	5,397.76	11,364.33	-5,966.57	-110.54%	45,968.21	143,375.53	-97,407.32	-211.90%
2-555-5331	IWG/USGS	0.00	0.00	0.00	0.00%	10,157.00	0.00	10,157.00	100.00%
2-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	362.60	324.09	38.51	10.62%
2-560-5306	SUPPLIES	228.95	60.36	168.59	73.64%	2,051.23	1,627.00	424.23	20.68%
2-560-5307	OUTSIDE SERVICES	371.39	138.73	232.66	62.65%	3,412.50	2,009.08	1,403.42	41.13%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	42.50	-42.50	0.00%	208.00	357.00	-149.00	-71.63%

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5304	SAFETY EQUIPMENT	1,171.27	5,105.78	-3,934.51	-335.92%	6,187.68	7,952.24	-1,764.56	-28.52%
2-565-5305	MISCELLANEOUS	6.69	72.15	-65.46	-978.48%	374.31	839.05	-464.74	-124.16%
2-565-5306	OFFICE SUPPLIES	488.18	816.65	-328.47	-67.28%	5,207.25	3,756.32	1,450.93	27.86%
2-565-5307	OUTSIDE SERVICES	1,286.42	1,576.76	-290.34	-22.57%	9,163.96	10,407.14	-1,243.18	-13.57%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	22.00	-22.00	0.00%	675.66	304.00	371.66	55.01%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	29,236.61	0.00	29,236.61	100.00%	70,874.85	4,007.11	66,867.74	94.35%
2-570-5305	MISCELLANEOUS	58.06	255.25	-197.19	-339.63%	609.31	3,618.86	-3,009.55	-493.93%
2-570-5306	OFFICE SUPPLIES	381.84	601.42	-219.58	-57.51%	11,156.66	9,077.48	2,079.18	18.64%
2-570-5307	OUTSIDE SERVICES	266.83	669.03	-402.20	-150.73%	2,249.92	3,395.18	-1,145.26	-50.90%
2-570-5308	ASSOC. DUES & EXPENSES	257.00	0.00	257.00	100.00%	765.15	527.69	237.46	31.03%
2-570-5309	POSTAGE/MAILING	3,214.92	13,037.68	-9,822.76	-305.54%	116,772.98	118,161.96	-1,388.98	-1.19%
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	49.22	0.00	49.22	100.00%	3,946.25	5,456.53	-1,510.28	-38.27%
2-570-5312	ARKANSAS ONE CALL	575.35	782.45	-207.10	-36.00%	8,112.01	7,390.47	721.54	8.89%
2-570-5320	COMPUTER EXPENSE	183.09	624.89	-441.80	-241.30%	4,769.91	3,585.94	1,183.97	24.82%
2-591-5304	PERSONNEL SAFETY EQUIP.	1,480.11	3,024.43	-1,544.32	-104.34%	8,225.12	9,462.29	-1,237.17	-15.04%
2-591-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	23.21	255.18	-231.97	-999.44%
2-591-5306	OFFICE SUPPLIES & POSTAGE	191.19	77.93	113.26	59.24%	3,330.64	3,004.39	326.25	9.80%
2-591-5307	OUTSIDE SERVICES	1,049.19	396.00	653.19	62.26%	7,171.46	7,398.76	-227.30	-3.17%
2-591-5308	PUBLICATIONS AND DUES	150.00	150.00	0.00	0.00%	11,081.79	11,462.00	-380.21	-3.43%
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	641.81	0.00	641.81	100.00%	4,770.37	3,976.49	793.88	16.64%
2-592-5307	OUTSIDE SERVICES	2,601.69	260.65	2,341.04	89.98%	11,399.80	10,035.59	1,364.21	11.97%
2-592-5314	PLANT RESEARCH	3,817.00	280.00	3,537.00	92.66%	8,916.28	7,152.11	1,764.17	19.79%
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	163.99	0.00	163.99	100.00%	579.27	407.04	172.23	29.73%
2-593-5307	OUTSIDE SERVICES	0.00	1,450.00	-1,450.00	0.00%	4,809.30	7,271.85	-2,462.55	-51.20%
2-594-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	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	0.00	5,862.00	-5,862.00	0.00%	57,918.22	52,884.78	5,033.44	8.69%
2-595-5307	OUTSIDE SERVICES	408.68	70.89	337.79	82.65%	2,473.96	9,045.64	-6,571.68	-265.63%
	SubCategory 535 - OPERATING SUPPLIES & OTHER Total:	**55,368.88**	**48,396.03**	**6,972.85**	**12.59%**	**445,518.97**	**469,311.75**	**-23,792.78**	**-5.34%**
SubCategory: 540 - TAXES AND FEES									
2-555-5401	CITY FRANCHISE FEES	42,026.55	48,162.49	-6,135.94	-14.60%	464,897.86	531,013.49	-66,115.63	-14.22%
	SubCategory 540 - TAXES AND FEES Total:	**42,026.55**	**48,162.49**	**-6,135.94**	**-14.60%**	**464,897.86**	**531,013.49**	**-66,115.63**	**-14.22%**
SubCategory: 550 - REPAIR & MAINTENANCE									
2-560-5551	VEHICLE EXPENSE	184.48	141.44	43.04	23.33%	2,018.59	1,701.76	316.83	15.70%
2-565-5551	VEHICLE MAINT.	1,795.89	784.04	1,011.85	56.34%	16,563.88	28,621.60	-12,057.72	-72.80%
2-565-5552	FIELD REPAIR AND MAINT.	1,358.79	24,717.13	-23,358.34	-1,719.05%	34,485.92	558,234.19	-523,748.27	-1,518.73%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	0.00	-9.89	9.89	0.00%
2-565-5554	CAMERA	100.87	0.00	100.87	100.00%	20,045.99	7,822.79	12,223.20	60.98%

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-565-5555	SCADA HAND TOOLS	9.03	0.00	9.03	100.00%	401.38	272.44	128.94	32.12%
2-565-5556	FLUSHTRUCKS	50,433.69	513.88	49,919.81	98.98%	78,135.57	70,472.39	7,663.18	9.81%
2-565-5557	EQUIPMENT MAINT.	189.36	1,274.82	-1,085.46	-573.23%	6,149.14	7,478.54	-1,329.40	-21.62%
2-565-5558	SUPPLIES, HAND TOOLS	1,075.82	226.83	848.99	78.92%	12,635.68	13,784.54	-1,148.86	-9.09%
2-565-5559	GAS AND OIL	5,913.36	6,331.52	-418.16	-7.07%	42,976.88	61,899.44	-18,922.56	-44.03%
2-565-5560	GENERATOR MAINTENANCE	105.05	0.00	105.05	100.00%	10,976.64	10,287.58	689.06	6.28%
2-565-5561	BUILDING MAINT.	300.49	636.50	-336.01	-111.82%	8,035.51	14,320.98	-6,285.47	-78.22%
2-565-5563	LIFT STATION MAINT	2,219.55	2,394.64	-175.09	-7.89%	24,299.94	18,580.94	5,719.00	23.54%
2-580-5570	MAINTENANCE AND FUEL	1,353.20	0.00	1,353.20	100.00%	15,003.52	0.00	15,003.52	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.	3,273.00	0.00	3,273.00	100.00%	3,273.00	905.19	2,367.81	72.34%
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	0.00	517.00	-517.00	0.00%	12,501.83	11,712.78	789.05	6.31%
2-594-5551	VEHICLE EXPENSE	0.00	114.50	-114.50	0.00%	3,481.01	2,037.88	1,443.13	41.46%
2-594-5557	EQUIPMENT MAINT.	70,149.62	21,251.90	48,897.72	69.70%	421,759.58	311,077.26	110,682.32	26.24%
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	52.78	60.66	-7.88	-14.93%	1,266.92	1,286.65	-19.73	-1.56%
2-594-5561	BLDGS. & GROUNDS MAINT.	2,352.84	6,606.59	-4,253.75	-180.79%	12,825.69	20,219.24	-7,393.55	-57.65%
2-594-5562	MAINTENANCE SUPPLIES	237.83	1,446.21	-1,208.38	-508.09%	7,355.21	11,855.51	-4,500.30	-61.19%
	SubCategory 550 - REPAIR & MAINTENANCE Total:	**141,105.65**	**67,017.66**	**74,087.99**	**52.51%**	**734,297.96**	**1,155,215.36**	**-420,917.40**	**-57.32%**
SubCategory: 560 - INSURANCE									
2-555-5600	INSURANCE	851.51	795.60	55.91	6.57%	8,567.70	8,934.37	-366.67	-4.28%
2-560-5601	WORKMANS COMPENSATION	352.28	288.45	63.83	18.12%	3,960.16	3,555.93	404.23	10.21%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENT	27.13	29.99	-2.86	-10.54%	236.73	278.79	-42.06	-17.77%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	200.09	200.09	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,252.64	2,081.55	171.09	7.60%	26,149.14	24,074.74	2,074.40	7.93%
2-565-5602	INS.-VEHICLES & BLDGS.	1,216.40	1,531.17	-314.77	-25.88%	13,784.14	15,182.85	-1,398.71	-10.15%
2-570-5601	WORKMANS COMPENSATION	57.23	46.45	10.78	18.84%	547.03	575.63	-28.60	-5.23%
2-580-5601	WORKMANS COMPENSATION	94.53	0.00	94.53	100.00%	1,057.41	0.00	1,057.41	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%	12,408.37	12,889.04	-480.67	-3.87%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,204.51	4,273.19	-68.68	-1.63%	32,663.43	47,606.22	-14,942.79	-45.75%
	SubCategory 560 - INSURANCE Total:	**10,276.63**	**10,199.74**	**76.89**	**0.75%**	**99,954.52**	**113,297.66**	**-13,343.14**	**-13.35%**
SubCategory: 565 - PROFESSIONAL FEES									
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,008.33	1,135.61	-127.28	-12.62%	11,798.74	12,364.39	-565.65	-4.79%
2-555-5651	ATTORNEY RETAINER FEES	3,120.00	3,080.00	40.00	1.28%	36,566.22	28,600.00	7,966.22	21.79%
	SubCategory 565 - PROFESSIONAL FEES Total:	**4,128.33**	**4,215.61**	**-87.28**	**-2.11%**	**48,364.96**	**40,964.39**	**7,400.57**	**15.30%**
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	23,183.35	3,916.65	14.45%	313,166.68	270,683.33	42,483.35	13.57%

		2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-101,378.64	-101,378.64	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-35,396.46	-35,396.46	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,446.72	1,446.72	0.00	0.00%
	SubCategory 570 - BONDS Total:	**14,797.42**	**10,880.77**	**3,916.65**	**26.47%**	**181,838.30**	**139,354.95**	**42,483.35**	**23.36%**
SubCategory: 580 - DEPRECIATION									
2-555-5800	DEPRECIATION	187,166.67	186,916.66	250.01	0.13%	2,178,833.37	2,066,083.26	112,750.11	5.17%
2-560-5800	DEPRECIATION	2,160.00	2,166.66	-6.66	-0.31%	23,760.00	23,833.26	-73.26	-0.31%
2-565-5800	DEPRECIATION	16,606.68	17,500.00	-893.32	-5.38%	182,606.68	192,500.00	-9,893.32	-5.42%
2-580-5800	DEPRECIATION	830.00	0.00	830.00	100.00%	9,130.00	0.00	9,130.00	100.00%
2-591-5800	DEPRECIATION-WWTP	218,166.67	205,833.33	12,333.34	5.65%	2,265,833.37	2,264,166.63	1,666.74	0.07%
	SubCategory 580 - DEPRECIATION Total:	**424,930.02**	**412,416.65**	**12,513.37**	**2.94%**	**4,660,163.42**	**4,546,583.15**	**113,580.27**	**2.44%**
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
2-555-5801	AMORTIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	27,500.00	27,500.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	12,155.00	12,155.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	**3,605.00**	**3,605.00**	**0.00**	**0.00%**	**39,655.00**	**39,655.00**	**0.00**	**0.00%**
SubCategory: 585 - BAD DEBTS									
2-555-5850	BAD DEBTS	9,023.91	3,000.00	6,023.91	66.75%	50,126.27	33,317.70	16,808.57	33.53%
	SubCategory 585 - BAD DEBTS Total:	**9,023.91**	**3,000.00**	**6,023.91**	**66.75%**	**50,126.27**	**33,317.70**	**16,808.57**	**33.53%**
SubCategory: 590 - COMPUTER MAINTENANCE									
2-555-5580	EQUIP. MAINT. FEES	98.55	187.55	-89.00	-90.31%	2,684.05	3,893.01	-1,208.96	-45.04%
2-555-5581	SOFTWARE MAINTENANCE FEES	10,016.39	7,926.68	2,089.71	20.86%	103,878.56	127,886.77	-24,008.21	-23.11%
2-560-5582	SOFTWARE MAINTENANCE	277.71	273.12	4.59	1.65%	2,761.08	3,004.28	-243.20	-8.81%
2-565-5580	CUES SOFTWARE	169.17	0.00	169.17	100.00%	1,860.87	8,237.12	-6,376.25	-342.65%
2-591-5583	COMPUTER EXPENSE	1,437.37	1,337.46	99.91	6.95%	16,136.12	15,105.16	1,030.96	6.39%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	**11,999.19**	**9,724.81**	**2,274.38**	**18.95%**	**127,320.68**	**158,126.34**	**-30,805.66**	**-24.20%**
SubCategory: 595 - TRANSFER OF COSTS									
2-560-5950	TRANSFER ADMIN COSTS/WATER	-1,800.00	4,200.00	-6,000.00	-333.33%	31,700.00	30,200.00	1,500.00	4.73%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	3,125.00	13,125.00	-10,000.00	-320.00%
2-580-5950	TRANSFER MR COSTS/WATER	4,925.00	0.00	4,925.00	100.00%	21,175.00	0.00	21,175.00	100.00%
	SubCategory 595 - TRANSFER OF COSTS Total:	**2,500.00**	**3,575.00**	**-1,075.00**	**-43.00%**	**56,000.00**	**43,325.00**	**12,675.00**	**22.63%**
SubCategory: 597 - CHEMICALS									
2-592-5970	CHEMICALS	0.00	384.16	-384.16	0.00%	6,109.61	5,773.21	336.40	5.51%
2-593-5970	CHEMICALS	10,762.00	-4,550.40	15,312.40	142.28%	85,232.31	119,333.53	-34,101.22	-40.01%
	SubCategory 597 - CHEMICALS Total:	**10,762.00**	**-4,166.24**	**14,928.24**	**138.71%**	**91,341.92**	**125,106.74**	**-33,764.82**	**-36.97%**
SubCategory: 598 - SLUDGE DISPOSAL									
2-595-5980	SLUDGE DISPOSAL COSTS	63,983.32	27,639.54	36,343.78	56.80%	470,668.64	509,365.64	-38,697.00	-8.22%

		2021-2022 May Activity	2022-2023 May Activity	May 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	-4,073.02	4,073.02	0.00%	0.00	-33,497.14	33,497.14	0.00%
	SubCategory 598 - SLUDGE DISPOSAL Total:	**63,983.32**	**23,566.52**	**40,416.80**	**63.17%**	**470,668.64**	**475,868.50**	**-5,199.86**	**-1.10%**
	Expense Total:	**1,045,959.86**	**991,451.91**	**54,507.95**	**5.21%**	**11,078,017.92**	**12,485,300.46**	**-1,407,282.54**	**-12.70%**
	Fund 2 Surplus (Deficit):	**302,311.30**	**710,512.68**	**408,201.38**	**135.03%**	**4,232,006.41**	**4,496,410.30**	**264,403.89**	**6.25%**
	Total Surplus (Deficit):	**531,846.00**	**1,144,550.78**	**612,704.78**	**115.20%**	**7,279,388.95**	**9,044,982.98**	**1,765,594.03**	**24.25%**

Group Summary

SubCategory	2021-2022 May Activity	2022-2023 May Activity	May 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								
	572,489.67	723,795.93	151,306.26	26.43%	7,305,895.85	8,885,013.00	1,579,117.15	21.61%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**572,489.67**	**723,795.93**	**151,306.26**	**26.43%**	**7,305,895.85**	**8,885,013.00**	**1,579,117.15**	**21.61%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	291,190.73	360,618.11	69,427.38	23.84%	3,539,017.20	4,346,313.54	807,296.34	22.81%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**291,190.73**	**360,618.11**	**69,427.38**	**23.84%**	**3,539,017.20**	**4,346,313.54**	**807,296.34**	**22.81%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	121,989.64	125,377.10	3,387.46	2.78%	1,342,945.37	1,492,962.63	150,017.26	11.17%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**121,989.64**	**125,377.10**	**3,387.46**	**2.78%**	**1,342,945.37**	**1,492,962.63**	**150,017.26**	**11.17%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	39,403.95	45,875.88	6,471.93	16.42%	465,205.85	442,601.30	-22,604.55	-4.86%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**39,403.95**	**45,875.88**	**6,471.93**	**16.42%**	**465,205.85**	**442,601.30**	**-22,604.55**	**-4.86%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	55,051.59	63,087.43	8,035.84	14.60%	548,787.29	374,028.88	-174,758.41	-31.84%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**55,051.59**	**63,087.43**	**8,035.84**	**14.60%**	**548,787.29**	**374,028.88**	**-174,758.41**	**-31.84%**
RevCategory: 4472 - INTEREST INCOME								
	3,317.10	48,535.49	45,218.39	1,363.19%	41,007.47	320,226.31	279,218.84	680.90%
RevCategory 4472 - INTEREST INCOME Total:	**3,317.10**	**48,535.49**	**45,218.39**	**1,363.19%**	**41,007.47**	**320,226.31**	**279,218.84**	**680.90%**
RevCategory: 4474 - SALE OF ASSETS								
	-1,488.33	0.00	1,488.33	100.00%	12,733.55	11,732.00	-1,001.55	-7.87%
RevCategory 4474 - SALE OF ASSETS Total:	**-1,488.33**	**0.00**	**1,488.33**	**100.00%**	**12,733.55**	**11,732.00**	**-1,001.55**	**-7.87%**
RevCategory: 4475 - RENT INCOME								
	3,417.33	1,195.00	-2,222.33	-65.03%	37,590.67	13,149.00	-24,441.67	-65.02%
RevCategory 4475 - RENT INCOME Total:	**3,417.33**	**1,195.00**	**-2,222.33**	**-65.03%**	**37,590.67**	**13,149.00**	**-24,441.67**	**-65.02%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	53,350.00	114,500.00	61,150.00	114.62%	916,140.00	804,825.00	-111,315.00	-12.15%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**53,350.00**	**114,500.00**	**61,150.00**	**114.62%**	**916,140.00**	**804,825.00**	**-111,315.00**	**-12.15%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,420.25	5,509.25	89.00	1.64%	59,462.00	58,223.00	-1,239.00	-2.08%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,420.25**	**5,509.25**	**89.00**	**1.64%**	**59,462.00**	**58,223.00**	**-1,239.00**	**-2.08%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	2,237.52	19,333.30	17,095.78	764.05%	17,243.25	29,985.22	12,741.97	73.90%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**2,237.52**	**19,333.30**	**17,095.78**	**764.05%**	**17,243.25**	**29,985.22**	**12,741.97**	**73.90%**
Revenue Total:	**1,146,379.45**	**1,507,827.49**	**361,448.04**	**31.53%**	**14,286,028.50**	**16,779,059.88**	**2,493,031.38**	**17.45%**

SubCategory	2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Expense								
500 - WATER PURCHASES	424,243.34	460,919.08	-36,675.74	-8.64%	4,746,465.47	5,000,047.04	-253,581.57	-5.34%
510 - SALARIES	56,551.45	118,652.50	-62,101.05	-109.81%	1,366,450.13	1,494,094.78	-127,644.65	-9.34%
520 - EMPLOYEE BENEFITS	46,733.11	53,341.13	-6,608.02	-14.14%	520,608.48	810,995.51	-290,387.03	-55.78%
522 - PAYROLL TAXES	9,320.64	11,413.03	-2,092.39	-22.45%	112,037.16	128,007.46	-15,970.30	-14.25%
525 - TRAVEL & TRAINING	2,229.27	3,438.87	-1,209.60	-54.26%	10,987.38	18,176.96	-7,189.58	-65.43%
530 - UTILITIES	7,230.83	9,264.61	-2,033.78	-28.13%	78,850.37	121,034.72	-42,184.35	-53.50%
535 - OPERATING SUPPLIES & OTHER	17,642.04	34,988.96	-17,346.92	-98.33%	253,297.38	367,404.51	-114,107.13	-45.05%
540 - TAXES AND FEES	11,545.60	11,730.40	-184.80	-1.60%	127,001.60	129,034.40	-2,032.80	-1.60%
550 - REPAIR & MAINTENANCE	27,486.55	43,255.25	-15,768.70	-57.37%	431,054.88	518,815.57	-87,760.69	-20.36%
560 - INSURANCE	6,429.50	6,080.71	348.79	5.42%	61,729.91	68,517.99	-6,788.08	-11.00%
565 - PROFESSIONAL FEES	2,528.33	3,895.61	-1,367.28	-54.08%	37,792.22	38,584.39	-792.17	-2.10%
570 - BONDS	53,395.25	51,111.17	2,284.08	4.28%	602,803.56	578,157.90	24,645.66	4.09%
580 - DEPRECIATION	231,820.00	253,813.33	-21,993.33	-9.49%	2,750,020.00	2,791,361.88	-41,341.88	-1.50%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	39,655.00	39,655.00	0.00	0.00%
585 - BAD DEBTS	6,278.59	2,819.07	3,459.52	55.10%	39,709.04	28,866.39	10,842.65	27.31%
590 - COMPUTER MAINTENANCE	12,305.25	9,035.67	3,269.58	26.57%	116,183.38	141,057.70	-24,874.32	-21.41%
595 - TRANSFER OF COSTS	-2,500.00	-3,575.00	1,075.00	43.00%	-56,000.00	-43,325.00	-12,675.00	-22.63%
Expense Total:	**916,844.75**	**1,073,789.39**	**-156,944.64**	**-17.12%**	**11,238,645.96**	**12,230,487.20**	**-991,841.24**	**-8.83%**
Fund 1 Surplus (Deficit):	**229,534.70**	**434,038.10**	**204,503.40**	**89.09%**	**3,047,382.54**	**4,548,572.68**	**1,501,190.14**	**49.26%**
Fund: 2 - SEWER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	759,448.86	852,997.90	93,549.04	12.32%	8,468,449.85	9,472,321.70	1,003,871.85	11.85%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	**759,448.86**	**852,997.90**	**93,549.04**	**12.32%**	**8,468,449.85**	**9,472,321.70**	**1,003,871.85**	**11.85%**
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	251,267.95	298,127.06	46,859.11	18.65%	2,706,909.67	3,188,707.03	481,797.36	17.80%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	**251,267.95**	**298,127.06**	**46,859.11**	**18.65%**	**2,706,909.67**	**3,188,707.03**	**481,797.36**	**17.80%**
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	188,587.33	184,639.13	-3,948.20	-2.09%	2,066,927.95	2,211,774.81	144,846.86	7.01%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	**188,587.33**	**184,639.13**	**-3,948.20**	**-2.09%**	**2,066,927.95**	**2,211,774.81**	**144,846.86**	**7.01%**
RevCategory: 4470 - MISCELLANEOUS SALES								
	0.00	2,719.95	2,719.95	0.00%	11,425.50	19,693.50	8,268.00	72.36%
RevCategory 4470 - MISCELLANEOUS SALES Total:	**0.00**	**2,719.95**	**2,719.95**	**0.00%**	**11,425.50**	**19,693.50**	**8,268.00**	**72.36%**
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	16,988.21	15,299.17	-1,689.04	-9.94%	140,529.46	95,489.00	-45,040.46	-32.05%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	**16,988.21**	**15,299.17**	**-1,689.04**	**-9.94%**	**140,529.46**	**95,489.00**	**-45,040.46**	**-32.05%**
RevCategory: 4472 - INTEREST INCOME								
	4,497.63	46,903.78	42,406.15	942.86%	45,739.15	371,055.85	325,316.70	711.24%

SubCategory	2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory 4472 - INTEREST INCOME Total:	**4,497.63**	**46,903.78**	**42,406.15**	**942.86%**	**45,739.15**	**371,055.85**	**325,316.70**	**711.24%**
RevCategory: 4474 - SALE OF ASSETS								
	-1,468.45	0.00	1,468.45	100.00%	9,076.55	8,395.50	-681.05	-7.50%
RevCategory 4474 - SALE OF ASSETS Total:	**-1,468.45**	**0.00**	**1,468.45**	**100.00%**	**9,076.55**	**8,395.50**	**-681.05**	**-7.50%**
RevCategory: 4475 - RENT INCOME								
	600.00	600.00	0.00	0.00%	6,600.00	6,600.00	0.00	0.00%
RevCategory 4475 - RENT INCOME Total:	**600.00**	**600.00**	**0.00**	**0.00%**	**6,600.00**	**6,600.00**	**0.00**	**0.00%**
RevCategory: 4476 - NEW CUSTOMER FEES								
	104,010.00	232,300.00	128,290.00	123.34%	1,681,241.00	1,374,130.00	-307,111.00	-18.27%
RevCategory 4476 - NEW CUSTOMER FEES Total:	**104,010.00**	**232,300.00**	**128,290.00**	**123.34%**	**1,681,241.00**	**1,374,130.00**	**-307,111.00**	**-18.27%**
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,420.25	5,509.25	89.00	1.64%	59,462.00	58,223.00	-1,239.00	-2.08%
RevCategory 4482 - INLAND BILLING REVENUE Total:	**5,420.25**	**5,509.25**	**89.00**	**1.64%**	**59,462.00**	**58,223.00**	**-1,239.00**	**-2.08%**
RevCategory: 4485 - MISCELLANEOUS INCOME								
	18,919.38	62,868.35	43,948.97	232.30%	113,663.20	175,320.37	61,657.17	54.25%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	**18,919.38**	**62,868.35**	**43,948.97**	**232.30%**	**113,663.20**	**175,320.37**	**61,657.17**	**54.25%**
Revenue Total:	**1,348,271.16**	**1,701,964.59**	**353,693.43**	**26.23%**	**15,310,024.33**	**16,981,710.76**	**1,671,686.43**	**10.92%**
Expense								
510 - SALARIES	101,064.54	183,229.83	-82,165.29	-81.30%	2,058,135.31	2,343,274.56	-285,139.25	-13.85%
520 - EMPLOYEE BENEFITS	64,327.84	81,317.76	-16,989.92	-26.41%	741,234.66	1,256,713.09	-515,478.43	-69.54%
522 - PAYROLL TAXES	13,766.47	15,785.07	-2,018.60	-14.66%	160,300.42	185,085.65	-24,785.23	-15.46%
525 - TRAVEL & TRAINING	4,130.12	1,777.35	2,352.77	56.97%	18,106.38	40,983.88	-22,877.50	-126.35%
530 - UTILITIES	68,163.99	68,747.86	-583.87	-0.86%	630,092.65	788,103.25	-158,010.60	-25.08%
535 - OPERATING SUPPLIES & OTHER	55,368.88	48,396.03	6,972.85	12.59%	445,518.97	469,311.75	-23,792.78	-5.34%
540 - TAXES AND FEES	42,026.55	48,162.49	-6,135.94	-14.60%	464,897.86	531,013.49	-66,115.63	-14.22%
550 - REPAIR & MAINTENANCE	141,105.65	67,017.66	74,087.99	52.51%	734,297.96	1,155,215.36	-420,917.40	-57.32%
560 - INSURANCE	10,276.63	10,199.74	76.89	0.75%	99,954.52	113,297.66	-13,343.14	-13.35%
565 - PROFESSIONAL FEES	4,128.33	4,215.61	-87.28	-2.11%	48,364.96	40,964.39	7,400.57	15.30%
570 - BONDS	14,797.42	10,880.77	3,916.65	26.47%	181,838.30	139,354.95	42,483.35	23.36%
580 - DEPRECIATION	424,930.02	412,416.65	12,513.37	2.94%	4,660,163.42	4,546,583.15	113,580.27	2.44%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	39,655.00	39,655.00	0.00	0.00%
585 - BAD DEBTS	9,023.91	3,000.00	6,023.91	66.75%	50,126.27	33,317.70	16,808.57	33.53%
590 - COMPUTER MAINTENANCE	11,999.19	9,724.81	2,274.38	18.95%	127,320.68	158,126.34	-30,805.66	-24.20%
595 - TRANSFER OF COSTS	2,500.00	3,575.00	-1,075.00	-43.00%	56,000.00	43,325.00	12,675.00	22.63%
597 - CHEMICALS	10,762.00	-4,166.24	14,928.24	138.71%	91,341.92	125,106.74	-33,764.82	-36.97%
598 - SLUDGE DISPOSAL	63,983.32	23,566.52	40,416.80	63.17%	470,668.64	475,868.50	-5,199.86	-1.10%
Expense Total:	**1,045,959.86**	**991,451.91**	**54,507.95**	**5.21%**	**11,078,017.92**	**12,485,300.46**	**-1,407,282.54**	**-12.70%**
Fund 2 Surplus (Deficit):	**302,311.30**	**710,512.68**	**408,201.38**	**135.03%**	**4,232,006.41**	**4,496,410.30**	**264,403.89**	**6.25%**
Total Surplus (Deficit):	**531,846.00**	**1,144,550.78**	**612,704.78**	**115.20%**	**7,279,388.95**	**9,044,982.98**	**1,765,594.03**	**24.25%**

Fund Summary

Fund	2021-2022 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1 - WATER	229,534.70	434,038.10	204,503.40	89.09%	3,047,382.54	4,548,572.68	1,501,190.14	49.26%
2 - SEWER	302,311.30	710,512.68	408,201.38	135.03%	4,232,006.41	4,496,410.30	264,403.89	6.25%
Total Surplus (Deficit):	**531,846.00**	**1,144,550.78**	**612,704.78**	**115.20%**	**7,279,388.95**	**9,044,982.98**	**1,765,594.03**	**24.25%**

ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
May 2023

		RESTRICTED					
	UNRE-STRICTED	Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreci-ation	TOTAL RESTRIC-TED	GRAND TOTAL
WATER							
Petty Cash	$ 1,725					$ -	$ 1,725
Checking - O&M	199,783					-	199,783
Checking-Bank of Rogers	766,843					-	766,843
Savings-Utility Money Fund	2,605,248					-	2,605,248
Savings-Depr Money Fund					143,838	143,838	143,838
Savings-O&M Money Fund	2,286,091					-	2,286,091
Access/Impact Fees-Simmons				424,364		424,364	424,364
Investments-CD's	11,498,390	1,098,197			2,498,019	3,596,216	15,094,606
Checking-Meter Deposits		391,541				391,541	391,541
Regions Bank-2012 Bonds			302,597			302,597	302,597
Regions Bank-2016 Bonds			258,508			258,508	258,508
TOTAL WATER	17,358,080	1,489,739	561,105	424,364	2,641,857	5,117,065	22,475,145
SEWER							
Petty Cash	150					$ -	$ 150
Savings-Depr Money Fund					210,211	210,211	210,211
Savings-O&M Money Fund	2,751,736					-	2,751,736
Access/Impact Fees-Simmons				791,129		791,129	791,129
Investments-CD's	21,053,095					-	21,053,095
Regions Bank-2010 Bonds			-			-	-
Regions Bank-2016 Bonds			732,537			732,537	732,537
TOTAL SEWER	23,804,981	-	732,537	791,129	210,211	1,733,877	25,538,859
GRAND TOTAL	$ 41,163,061	$ 1,489,739	$ 1,293,642	$ 1,215,494	$ 2,852,068	$ 6,850,942	$ 48,014,004

WATER CASH RECEIPTS
MAY 2023

CASH RECEIPTS	$1,236,592.56
ACCTS RECEIVABLE OTHER	$40,090.98
METER DEPOSITS	$10,560.53
SERVICE CHARGES	$65,235.46
FEES	$112,150.76
MISCELLANEOUS	$25,813.55
UNAPPLIED CREDITS	$11,169.54
TRASH	$451,424.87
DEPRECIATION	$59,617.76
TOTAL	$2,012,656.01

REVENUE BILLED MAY, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$619,541.42	27,584	113,585,700
RESIDENTIAL IRRIG	$117,792.33	5,115	21,272,800
COMMERCIAL	$361,528.96	3,134	75,502,400
INDUSTRIAL	$125,305.95	47	31,887,300
HYDRANTS	$1,210.00		
FIRE LINES	$10,840.00	35,880	242,248,200
PENALTY	$34,043.87		
SERVICE CHARGE	$26,620.00		
TOTAL	$1,296,882.53		

REVENUE BILLED MAY, 2022			
RESIDENTIAL	$524,489.70	26,960	108,163,600
RESIDENTIAL IRRIG	$62,125.67	4,745	9,813,100
COMMERCIAL	$292,231.33	3,096	67,956,700
INDUSTRIAL	$121,547.85	46	40,138,600
HYDRANTS	$1,185.00		
FIRE LINES	$10,440.00	34,847	226,072,000
PENALTY	$11,238.04		
SERVICE CHARGE	$6,041.00		
TOTAL	$1,029,298.59		

INCREASE (DECREASE)	$267,583.94	1,033	16,176,200
CHANGE FROM 2022	26.00%	2.96%	7.16%

PURCHASE FROM BEAVER WATER DISTRICT		
MAY, 2023	$ 460,919.08	315,698,000
MAY, 2022	$ 434,243.34	307,974,000

CITY OF ROGERS METERED CONSUMPTION	
MAY, 2023	6,829,500
MAY, 2022	4,997,300

SEWER CASH RECEIPTS
MAY 2023

CASH RECEIPTS	$1,306,580.95
FEES	$266,145.76
MISCELLANEOUS	$54,843.42
ACCOUNTS RECEIVABLE OTHER	$3,069.84
DEPRECIATION	$65,225.60
	$1,695,865.57
O&M	$1,630,639.97
DEPRECIATION	$65,225.60
	$1,695,865.57

REVENUE BILLED MAY, 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	$860,206.95	23,550	96,395,700
COMMERCIAL	$297,706.69	2,083	50,633,000
INDUSTRIAL	$184,594.91	33	35,305,100
PENALTY/SURCHARGES	$18,748.67		
OTHER CHARGES		25,666	182,333,800
TOTAL	$1,361,257.22		
REVENUE BILLED MAY, 2022			
RESIDENTIAL	$759,448.86	23,025	89,378,600
COMMERCIAL	$251,267.95	2,005	46,209,700
INDUSTRIAL	$188,587.33	32	39,334,000
PENALTY/SURCHARGES	$16,988.21		
OTHER CHARGES	$14,310.85	25,062	174,922,300
TOTAL	$1,230,603.20		
INCREASE (DECREASE)	$130,654.02	604	7,411,500
CHANGE FROM 2022	10.62%	2.41%	4.24%

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	579,025,905	325,883,489	166,813,400	132,409,681	1,204,132,475	1,285,631,000	6%

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	16.50							
Phosphorus 30 Day Mo Avg mg/l	1	0.10	0.15	0.15	0.10	0.22							
Phosphorus Max 7 day Avg mg/l	2	0.16	0.23	0.15	0.31	0.37							
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751					125.2							
Total Suspended Solids Mo Avg	15					1.7							
Total Suspended Solids 7 day Avg	23					2.5							
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					<18.42							
Ammonia Mo Avg mg/l	1.5					<.25							
Ammonia max 7 day Avg mg/l	2.3					<.26							
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					107.2							
CBOD Mo Avg mg/l	10					1.40							
CBOD Max 7 day Avg. mg/l	15					1.70							
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								

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

# of industrial control monitoring activities:	2
Industries control monitored:	Bekaert Steel, Tyson Chick'n Quick
# of self monitoring reports processed:	9
# of industrial inspection activities:	0
Industries inspected:	n/a
# of short site visits:	0
Industries visited:	
# of Notices of Violation:	1
Notices of Violation:	Tyson of Rogers CBOD & pH

Surcharges April 2023 issued in May 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	3.204546	40.3	0.00	753.1	1,921.57	117.50	1,917.58	12.58	1,165.30	5,004.45
SE Poultry	1.415614	161.1	0.00	354.3	236.77	5.21	0.00	3.86	0.00	236.77
Tyson CNQ	4.712190	131.0	0.00	413.5	1,090.76	3.97	0.00	6.99	597.53	1,688.29
Tyson of Rogers	4.125575	93.9	0.00	1313.0	4,978.39	65.5	1,215.12	12.68	1,516.29	7,709.80
WestRock	0.053585	1.3	0.00	500.0	17.43	6.25	0.00	0.20	0.00	17.43
									Sum $	14,656.74

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 $106,349.00 (User data submitted for ten months).

Tyson of Rogers has had issues with their aeration motor failing. They were able to make repairs and keep it running throughout the month of May. On May 25th, they finished installing a new aeration system that is more reliable and easier to perform maintenance on. However, they had violations for CBOD loading and min pH for the April monitoring period. Their surcharges were higher as well.

Report prepared by Paul Burns, Pretreatment Coordinator

FOG Inspection Report
Monthly Summary for
May 2023

- 33 known FSE's were pumped in May. A list of serviced establishments can be generated upon request.
- I attended the Arkansas Water Works and Environment Association 92nd Annual conference in Hot Springs. Below is a list of technical sessions I attended:
    - Mobile food trucks for potable water
    - Pretreatment jeopardy
    - Installing continuous monitoring sensors to improve water loss control, operation and asset management
    - What is PFAS and why the concern?
    - Can my effluent cause blue green algae and what should I do?
    - Tracking I&I
    - Wet testing 101
    - SSO inspections and enforcement process.
- Inspections were limited this month due to the conference and vacation. One locations concrete is broken around their interceptors cast iron lid and riser. It is the only lid that gets driven over constantly which has worn away and shifted the concrete as time went by. The riser still looked in good shape, but I am concerned that the shifting will cause it to crack, and more damage will occur. The FSE is currently looking into getting it repaired as quickly as possible.
- Tusk and Trotter is adding a second location in Downtown Rogers. There is already an approved interceptor installed for them to use.
- I spoke with the owner of the Quarter Shopping center about his options for a replacement grease interceptor for one of his tenants. I am waiting to hear back from him or his plumber regarding the changes they plan on making.
- Besides that, all other inspections were routine with nothing major to report.

- Paul Burns and I collected an industrial sample from Glad.
- I continue to help with plan reviews and have been involved in pre-construction meetings with Risk Reduction and RWU when grease interceptors/oil water separators are involved.

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

Pollution Control Facility Significant Events

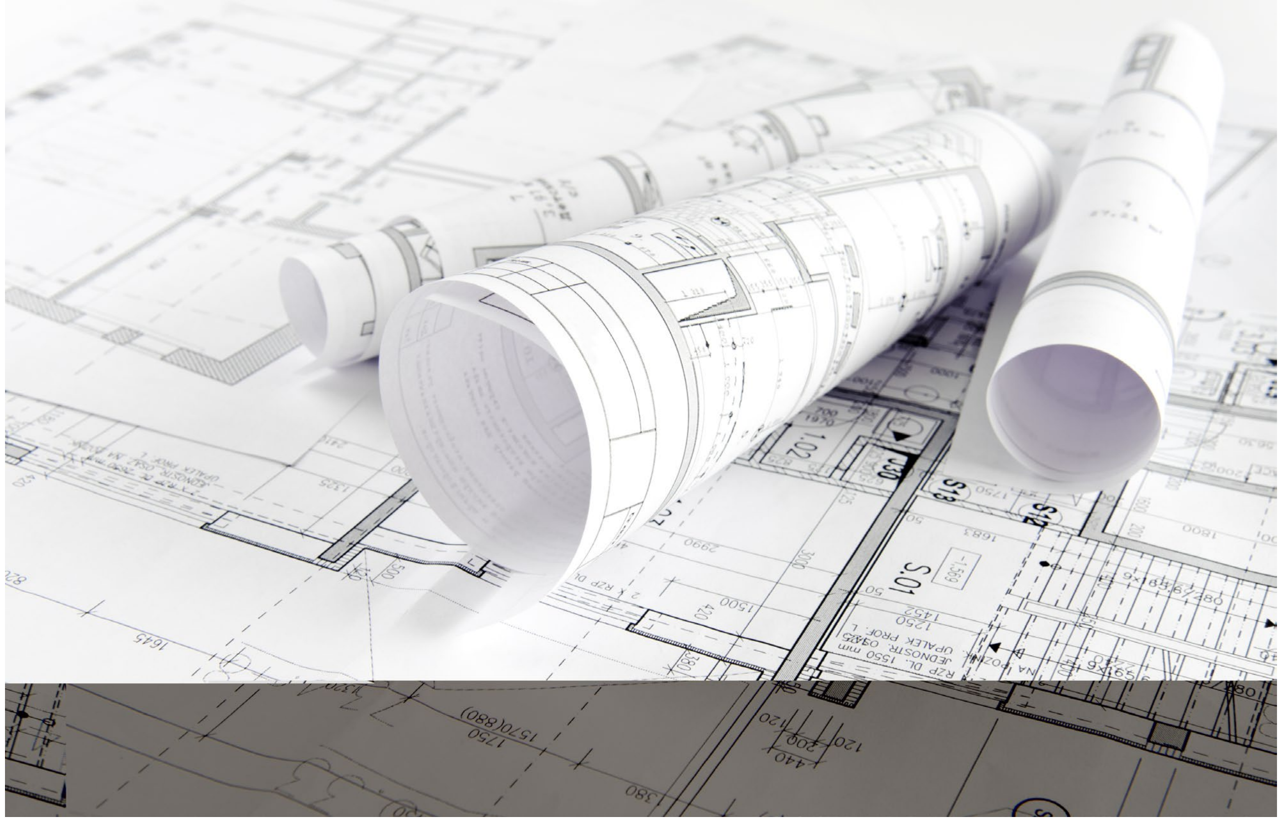
May 2023

1. We were able to hire Nathan Eastwood, an experienced maintenance technician and improve our maintenance team.
2. Headworks screen is back in operation. Our team learned from that experience with the outside mechanics.
3. Completed Evals for all plant personnel.
4. Reviewed and commented on our preliminary draft permit from ADEQ.
5. We treated 303.5 MG in May. 30 X 8.5 MGD = 255 MG. That means we treated approximately 48.5 MG from I and I. These flows included 4.1” of rain over 10 events. The historical average rainfall for May is 5.9”.

Engineering Report

Brian Sartain, Utility Engineer
6/19/23

RWU ROGERS WATER UTILITIES



May Development Plan Review

- 35 Total PlanReviews (20 Civil, 15 other)

	Project Name	Submittal #	Date Received	Business Type
Civil Review				
	Arkansas Federal Credit Union	3rd Review	02-May-23	Business
	Arkansas Federal Credit Union	2nd Review	02-May-23	Business
	Shane Tyson's Place	3rd Review	04-May-23	Apartments
	Village at Pinnacle Hills (Cottages @	5th Review	04-May-23	Residential Subdivision
	Chick-fil-A Expansion 26th & Pleasan	2nd Review	04-May-23	Business
	Sequoyah Heights	5th Review	05-May-23	Residential Subdivision
	Bellview Place	8th Review	11-May-23	Multi-Family
	Villas on Turtle Creek	2nd Review	12-May-23	Multi-Family
	McDonald Eye Associates	2nd Review	12-May-23	Business
	Forty32 Vet Clinic	4th Review	15-May-23	Veterinary Clinic
	Forty32 Vet Clinic	5th Review	16-May-23	Veterinary Clinic
	COSTCO Sewer Extension	1st Review	16-May-23	Business
	Prairie Creek PUD	3rd Review	19-May-23	Residential Subdivision
	2800 Hudson Sewer Extension	1st Review	19-May-23	Business
	South Park Sewer Extension	1st Review	22-May-23	Business
	Pinnacle Auto Club	4th Review	23-May-23	Multi-Use
	Townhomes at Scottsdale	1st Review	23-May-23	Business
	Oakdale Middle School Remodel	1st Rev TR	23-May-23	Business
	Venture Park Garage Suites of Arkan	3rd Review	26-May-23	Garages
	Crescent View Ph. 3	1st Rev TR	30-May-23	Business

	Project Name	Submittal #	Date Received	Business Type
CCC Review				
	Sal-Tea Sloth	3rd Review	12-May-23	Restaurant
	Chick-fil-A Expansion 26th & Pleasan	1st Review	12-May-23	Business
	Fields at Pinnacle-Apts-retail-garage	3rd Review	12-May-23	Business
	Golden Rule- 112 W Walnut	1st Review	12-May-23	Business
	Fields at Pinnacle-Restaurant Shell-5	3rd Review	12-May-23	Business
	Trash Creamery	3rd Review	12-May-23	Business
	STAR Phsical Therapy	1st Review	12-May-23	Business
	Walmart Vision	1st Review	12-May-23	Business
	HHS Career Center Addition	2nd Review	12-May-23	School
	Tusk & Trotter- 106 W Elm St	1st Review	16-May-23	Business
	First Street Flats	2nd Review	26-May-23	Business
Easement Review				
	7th Street Water Extension	1st Review	05-May-23	Business
	South Park Sewer Extension	1st Review	05-May-23	Business
Fire Sprinkler Review				
	AECLSC	1st Review	12-May-23	Business
	First Street Flats	1st Review	24-May-23	Business

Project Status

Status Change
Currently on Hold

Pre-Design / Concept (7)

- RPCF Capacity Improvement Project
- Water Transmission Corridor / Emergency Conn Study

In Design (12)

- RPCF Solids Handling Facility, Ph. II
- Hwy 112 Lift Station
- Sanitary Sewer Improvements – Chateau Dr. to 24th
- Arkansas St. (Chestnut to Union)
- Walnut St. Widening (8^{th} to Dixieland)
- W. Poplar St. (7^{th} to 1^{st})
- Poplar & 13^{th} Roundabout
- 4^{th} St. Water & Sewer Replacements – Olrich to Oak
- 7^{th} St. & Will Rogers Water & Sewer Replacement
- Hwy 12 E Waterline Replacement
- Blossom Way Sewer Improvements
- Blossom Way Trib 2 Sewer Improvements
- S. 28^{th} Place
- N. 2^{nd} St. Streetscape & Overlay (Downtown)
- S. 3^{rd} St. Reconstruction (Downtown)

Out to Bid (1)

- Bent Tree & Berry Farm Lift Station Decommissioning

Bids Received (0)

Under Construction (8)

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

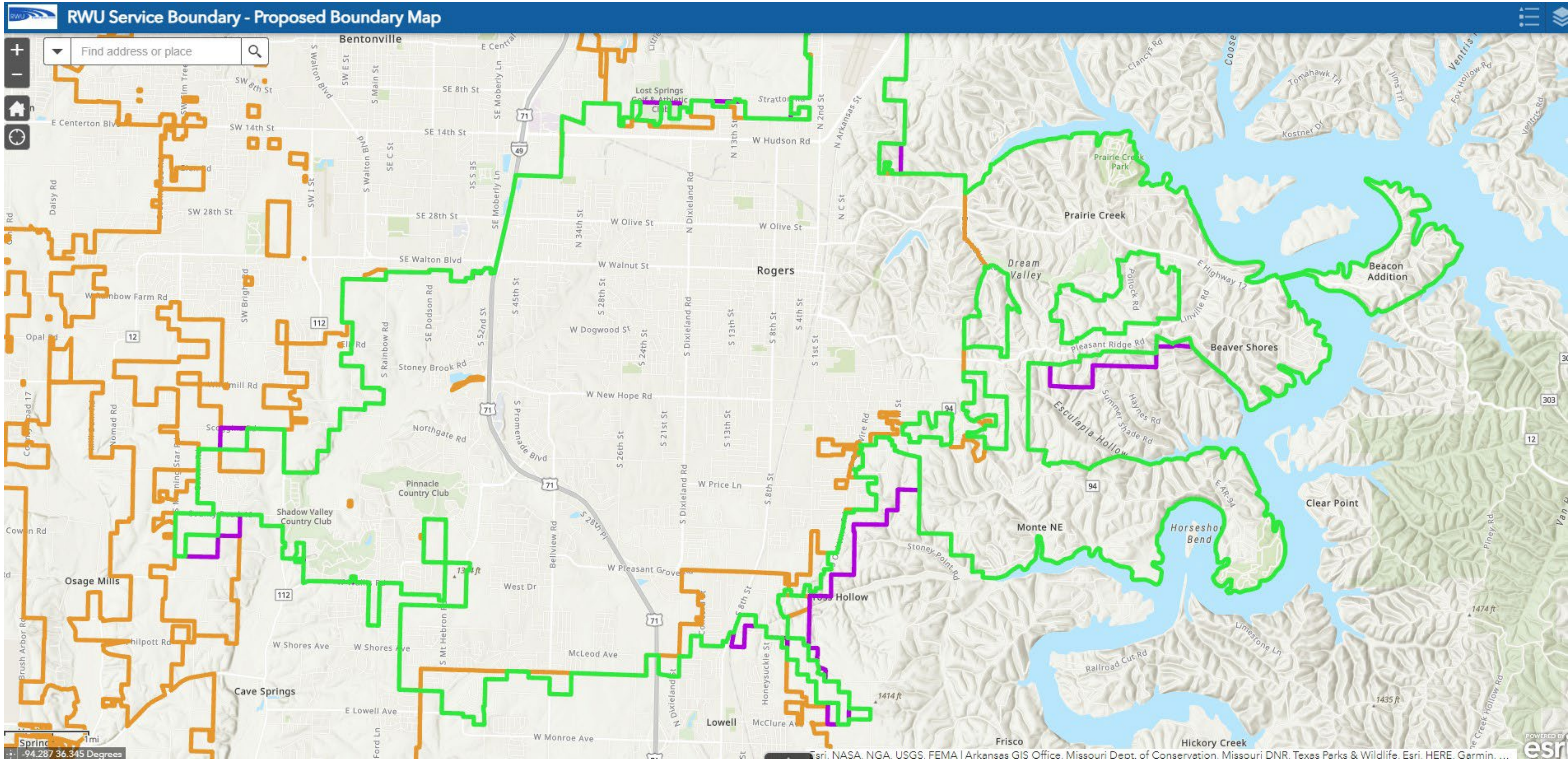
Completed

- None

Boundary Map Update

Updates to Boundary Maps

- Engineering is using GIS to produce a draft revised water boundary map.
- Maps are being revised to more closely follow city limit boundaries in unserved areas.
- Next steps: Coordinate map with Rogers Community Development and neighboring water districts for review.



RWU ROGERS WATER UTILITIES

Administrative

Staffing
- Seeking Engineering Technician

Engineering Policy Clarifications
- Utility Participation in Funding of Private Development Projects
- Approvals required for water and sewer extensions / new services outside of Rogers city limits

Cityworks / GIS
- PLL user testing has been going very slowly. We have had multiple meetings between city departments (RWU, Planning, Risk Reduction) to finalize workflows. Timmons is working on comments to user testing.
- Asset management is being configured in Cityworks by Timmons.
- City has been in discussion with ESRI to develop a roadmap to expand GIS to benefit additional city departments.

Specifications
- Minor updates to standard specifications
- Addition of low pressure sewer system specifications

	Rate Study Consultants Ranking 2023			
		Harbor	**HDR**	**Willdan**
1	Describe the specialized experience and technical competence of the responding firm with respect to serving the Commission and RWU. Describe the history and experience of the responding firm and the responding firm's experience in water an sewer rate studies and/or other utility rate studies. Provide the name and professional qualifications of the personnel who would provide the services and identify the individual who would serve as the primary contact and be primarily responsible for handling the matter. Include any distinguishing features of the responding firm's proposed services.	5	10	9
2	Capacity and capability of the firm to perform the work in question within any time limitation fixed for completion of the courses of action chosen.	5	10	9
3	Record of past performance of the firm with respect to factors such as those listed in Ark. Code. Ann. 19-11-803 (3). With regard to the control of costs factor, please describe willingness of the firm to, where appropriate, accomplish the objective of the engagement by working in concert with RWU staff.	5	9	8
4	The firm's proximity (office locations and associated resources) to Northwest Arkansas and its familiarity with Northwest Arkansas, and its proximity to and familiarity with any other geographical areas in which the work would be, or would likely be, performed, including additional office locations.	10	7	7
5	Provide other information that has bearing on the responding firm's ability and qualifications to provide the requested services.	5	9	7
		30	45	40

Sent (6) Request for Qualifications. Received (3) Statement of Qualifications.

Staff recommends selection of HDR for 2023 Rate Study.

<u>RESOLUTION NO. 23-09</u>

A RESOLUTION AMENDING THE *COMPENSATION ADMINISTRATION POLICY* FOR THE ROGERS WATER UTILITIES: AMENDING CERTAIN PAY RANGES; AND FOR OTHER PURPOSES.

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

WHEREAS the management of RWU has proposed certain amendments to the Rogers Water Utilities *Compensation Administration Policy*, namely amending certain pay ranges; and

WHEREAS the Commission believes that the proposed amendments described herein below are sound amendments, and that adopting the amendments is in the best interest of RWU and the Commission.

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

<u>Section 1</u>. The *Compensation Administration Policy* is hereby amended as follows: the table included in the Policy styled "Rogers Water Utilities 2022 Pay Policy Ranges" is hereby removed and replaced with the table styled "Rogers Water Utilities 2024 Pay Policy Ranges," containing pay ranges in U.S. Dollars, which is attached hereto as Exhibit 1. Salaried positions exempt from overtime and minimum wage requirements ("exempt positions") are noted by asterisk on Exhibit 1. Pay ranges for employees in positions which are not exempt from overtime and minimum wage requirements ("non-exempt positions") assume full-time employment for one year at a corresponding hourly wage.

<u>Section 2</u>. The management of the Rogers Water Utilities is authorized and directed to republish the *Compensation Administration Policy* as amended herein and to implement the *Compensation Administration Policy* as amended herein.

<u>Section 3</u>. Nothing in the *Compensation Administration Policy*, and nothing herein, shall be construed as creating any contractual or other legal rights for employees, or altering Rogers Water Utilities' at-will employment policy for employees. To the extent that any provisions of the *Compensation Administration Policy* conflict with any provisions of any current Rogers Water Utilities *Employee Policy Manual*, or any other policy applicable to Rogers Water Utilities employees, the provisions of the *Employee Policy Manual* and/or the other applicable policy shall control.

<u>Section 4</u>. **Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

<u>Section 5</u>. **Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 19th day of June 2023.

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Peter Farmer, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

EXHIBIT 1

ROGERS WATER UTILITIES
2024 PAY POLICY RANGES

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Job Title	Salary Min	Salary Mid	Salary Max
Superintendent*	133890	167357	200824
Utility Engineer*	107224	134035	160826
Plant Manager*	103854	129813	155792
Senior Programmer/Developer*	102149	127691	153213
Controller*	101379	126714	152048
Operations Manager*	97427	121805	146162
IT Manager*	95514	119392	143291
Human Resources Manager*	92061	115066	138070
Senior Engineer*	85530	106912	128294
Assistant Pollution Control Manager	82160	102710	123240
Design Engineer*	76981	96242	115482
Technical Manager	71968	89960	107952
System Engineer	71406	89253	107099
System Administrator	71406	89253	107099
GIS Analyst	70304	87880	105477
City Works Application Specialist	70304	87880	105477
Plant Maintenance Supervisor	60778	75982	91187
Environmental Services Supervisor	60632	75795	90938
Office Manager	60424	75525	90626
Construction Supervisor	60216	75275	90334
Maintenance Supervsior	60216	75275	90334
Utility System Supervisor	60216	75275	90334
Meters and Service Supervisor	60216	75275	90334
Warehouse Supervisor	60216	75275	90334
IT Specialist	59176	73986	88774
Senior Engineering Technician	57845	72301	86757
Senior Accountant	57637	72030	86445
GIS / Mapping Technician	55557	69451	83346
Instrumentation & SCADA Technician II	51522	64397	77272
Instrumentation & SCADA Technician I	50752	63419	76107
Locates	49234	61547	73861
Design Technician	48360	60445	72550
System Analyst	48152	60195	72238
Pretreatment Coordinator	48110	60133	72155
Solids Handling Coordinator	48110	60133	72155
Environmental Specialist	46904	58635	70366
Crew Lead	46862	58573	70283
Construction Inspection Technician	46862	58573	70283
Field Operations II	46592	58261	69909
Plant Maintenance Technician II	46134	57678	69202
Accounting Assistant	46030	57533	69056
Field Operations I	44845	56056	67267
Plant Maintenance Technician I	44574	55723	66872
Plant Operations Tech II	44262	55349	66414
Environmental Technician	43451	54309	65166
Fats Oils and Grease (FOG) Inspector	43181	53976	64771
Plant Maintenance Technician	42931	53664	64397
Field Tech II	42141	52686	63232
Plant Operations Tech I	40539	50690	60819
CSR II	38522	48152	57782
Plant Operations Technician	37752	47195	56618
Field Tech I	36878	46093	55307
CSR I	35838	44803	53747

* designates Exempt
Effective 7/1/2023

<u>RESOLUTION NO. 23-10</u>

A RESOLUTION APPROVING THE POOL OF MERIT PAY INCREASE FUNDS FOR THE ROGERS WATER UTILITIES FOR THE NEXT BUDGETED YEAR; AND FOR OTHER PURPOSES.

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

WHEREAS the Rogers Water Utilities *Compensation Administration Policy* contains a Merit Pay Policy; and

WHEREAS the Merit Pay Policy provides that the Superintendent of RWU will determine the pool of merit increase funds for the next budgeted year, expressed as a percentage of the amount of RWU's gross payroll, and will present the proposed pool of merit increase funds to the Commission for approval; and

WHEREAS the Superintendent of RWU has proposed that the pool of merit increase funds for the next budgeted year be set at two percent (2%) of the amount of RWU's gross payroll for the next budgeted year (the fiscal year beginning July 1, 2023); and

WHEREAS the Commission, having duly considered the matter, believes approving the Superintendent's proposal is in the best interest of RWU.

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

<u>Section 1</u>. The Proposal made by the Superintendent of RWU is hereby approved.

<u>Section 2.</u> The Pool of merit increase funds for the next budgeted year is hereby set at two percent (2%) of the amount of RWU's gross payroll for the next budgeted year (the budget year beginning July 1, 2023 and continuing through June 30, 2024).

<u>Section 3</u>. Nothing in the *Compensation Administration Policy*, and nothing herein, shall be construed as creating any contractual or other legal rights for employees, or altering Rogers Water Utilities' at-will employment policy for employees. To the extent that any provisions of the Compensation Administration Policy conflict with any provisions of any current Rogers Water *Employee Policy Manual*, or any other policy applicable to Rogers Water Utilities employees, the provisions of the *Employee Policy Manual* and/or the other applicable policy shall control.

<u>Section 4</u>. **Severability Provision-** In the event that any section, paragraph, subdivision, clause, phrase, or other provision or portion of this Resolution shall be adjudged invalid or unconstitutional, the same shall not affect the validity of this Resolution as a whole, or any part or provision, other than the part so decided to be invalid or unconstitutional, and the remaining provisions of this Resolution shall be construed as if such invalid, unenforceable or unconstitutional provision or provisions had never been contained herein.

<u>Section 5</u>. **Repeal of Conflicting Resolutions-** All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 19th day of June 2023.

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Peter Farmer, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

RESOLUTION NO. 23-11

A RESOLUTION AUTHORIZING RENEWAL OF A CONTRACT FOR JANITORIAL SERVICES FOR THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES.

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

WHEREAS RWU is party to that certain "Contract for Janitorial Services for the Rogers Water Utilities" with Bravo! Building Services, Inc. which does business under the name "Bravo! Group Services" with an effective date of July 7, 2021, and subsequently renewed for an additional one-year term beginning July 7, 2022 and ending on July 7, 2023 ("the Contract"); and

WHEREAS RWU desires to renew the Contract for an additional one-year period beginning on July7, 2023 and ending on July 7, 2024 ("renewal term"); and

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

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

Section 1. The Rogers Waterworks and Sewer Commission ("the Commission") hereby authorizes, but does not direct, the Rogers Water Utilities ("RWU") to execute a renewal of the above-referenced Contract and authorizes the expenditure of funds for the renewal consistent with RWU's approved budget. The Superintendent of RWU or his designated representative, is authorized to execute a renewal and other contract documents necessary to renew the Contract as contemplated herein, consistent with the authority given under this Resolution, the final form and content of any renewal or other contract document to be approved by the Superintendent of RWU, his approval being evidenced by his signature thereon, or by the signature of his designated representative.

Section 2. In the event satisfactory prices and other necessary terms and conditions for the contemplated renewal cannot be reached, then RWU may publish an Invitation for Bid (IFB) to obtain the needed services from other qualified firms.

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

Section 4. **Repeal of Conflicting Actions and Resolutions-** All previous actions and resolutions of the Rogers Waterworks and Sewer Commission, or parts of actions and resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 19th day of July 2023.

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Peter Farmer, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

<u>RESOLUTION NO. 23-12</u>

A RESOLUTION AMENDING THE *SAFETY-TOE FOOTWEAR POLICY* FOR THE ROGERS WATER UTILITIES: AND FOR OTHER PURPOSES.

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

WHEREAS there is a need to amend the *Safety-Toe Footwear Policy* for the Rogers Water Utilities including adjusting the reimbursement provided for safety-toe footwear; and

WHEREAS the Commission believes that the proposed amendments described herein below are sound amendments, and that adopting the amendments is in the best interest of RWU and the Commission.

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

<u>Section 1</u>. The *Safety-Toe Footwear Policy* is hereby amended to read as shown on the attached Exhibit 1. The management of the Rogers Water Utilities is authorized and directed to republish and implement the *Safety-Toe Footwear Policy* as amended herein.

<u>Section 2</u>. Nothing in the *Safety-Toe Footwear Policy*, and nothing herein, shall be construed as creating any contractual or other legal rights for employees, or altering Rogers Water Utilities' at-will employment policy for employees. To the extent that any provisions of the *Safety-Toe Footwear Policy* conflict with any provisions of any current Rogers Water Utilities *Employee Policy Manual*, the provisions of the *Employee Policy Manual* shall control.

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

<u>Section 4</u>. Repeal of Conflicting Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 19th day of June 2023.

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Peter Farmer, Chairman

ATTEST:

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Brent Dobler, Acting Secretary

EXHIBIT 1

ROGERS WATER UTILITIES
SAFETY-TOE FOOTWEAR POLICY

(Revised June 2023)

PURPOSE: To establish a policy for provision and utilization of Safety-Toe footwear for all RWU employees whose duties expose them to hazards capable of causing foot and/or toe-injuries.

ORGANIZATIONS AFFECTED: All Departments

POLICY: All RWU employees whose job activities expose them to possible foot hazards are required to purchase and wear safety-toe footwear. These employees are defined as personnel assigned to work in the field, treatment plant, and throughout the water distributions and sewer collections systems. This policy applies to any employee present during any such RWU work activities.

DEFINITIONS: 'SAFETY-TOE FOOTWEAR" means footwear intended to provide protection for the toes against external forces by the use of a protective toe box incorporated in the footwear that is capable of complying with the requirements of the current ASTM standard.

PROCEDURES

1) Protective footwear worn by employees shall meet the standards set by the Occupational Safety & Health Act (OSHA) and the current American National Standards Institute standard.
2) Since footwear is considered personal wearing apparel, the employee shall have a choice from selected styles and types of footwear that meet requirements.
3) RWU shall pay a maximum of $200 to each employee each calendar year towards the purchase of safety-toe footwear (one pair of safety-toe shoes or boots).
4) Employees must submit a receipt in order to receive reimbursement.
5) Employees may request reimbursement on or after the 1st of the month they become eligible for employee insurance benefits.
6) Employees shall be responsible for maintaining their safety-toe footwear. If an additional pair of shoes or boots are required, Management discretion will be used.
7) Employees who report to work without the proper safety-toe footwear will be sent home on employee's own time to retrieve said safety-toe footwear. Employees who report to work without required safety-toe footwear are subject to discipline, up to and including termination, in accordance with applicable provisions of the Rogers Water Utilities *Employee Policy Manual*.
8) Supervisors at all levels shall be responsible for insuring compliance with this policy.
9) Shoes or boots cannot be purchased before twelve (12) months has passed since last purchase of shoes or boots (unless approved by Department Manager – consideration given for boots with punctures, sole failure, etc.).

SAFETY-TOE FOOTWEAR POLICY ACKNOWLEDGMENT

Receipt is acknowledged of the Rogers Water Utilities Safety-Toe Footwear Policy. I am responsible for reading, understanding, and complying with the Policy.

Employee Signature: ____________________________________

Printed Name: ____ Date ____________________