



ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA

JANUARY 16, 2024

4:00 PM

AGENDA

CALL TO ORDER:

ACTION ON MINUTES:

1. Minutes from the December 18, 2023 Water & Sewer Commission Meeting

REPORTS:

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

OLD BUSINESS:

NEW BUSINESS:

1. Resolution No. 24-01 Authorizing Renewal of a Contract for Printing and Mailing Services for RWU - B. Dobler
2. Resolution No. 24-02 Designating Authorized Signatories for Depositories for RWU - B. Dobler
3. Resolution No. 24-03 Authorization to Approve Documents for Litigation - R. Frazier

ADJOURN:

**Rogers Waterworks and Sewer Commission
December 18, 2023
Minutes**

The Rogers Waterworks and Sewer Commission held its regularly scheduled meeting at 4:00 PM, December 18, 2023, in the Rogers Water Utilities Administration Building located at 601 S 2nd Street.

Present were Commissioners Paige Sultemeier, Travis Greene, Kathy McClure, Jerry Carmichael, and Chairman Peter Farmer. Rogers Water Utilities staff present were Jerry Roegner, Johnny Lunsford, Todd Beaver, Dana Daniel, Brian Sartain, Mark Landis, Debbie Putman, and Brent Dobler. Robert Frazier from the Frazier Law Firm was in attendance as well.

Chairman Farmer called the meeting to order at 4:00PM, then called for an action on the minutes from the November 20, 2023, Water and Sewer Commission meeting. Commissioner McClure made a motion to approve the November 20, 2023, minutes, and Commissioner Sultemeier seconded. All in favor, motion carried.

Chairman Farmer then recognized Brent Dobler to present the financial reports. Billed revenue in the Water department was up 9.98% from November 2022. Water consumption was up 5.68% from November 2022. A profit of \$493,000 was reported for November 2023. A profit of \$292,000 was reported for November of 2022. Revenues increased by \$154,000. Expenses decreased by \$166,000. Fiscal YTD collections for impact and access fee revenue for FY24 are \$375,600. This compares to YTD fees of \$278,200 in FY23 and \$439,700 in FY22. Year to date profit is more than the prior year by \$42,000.

The Sewer department billed revenue for the month of November is up 11.64% from November of 2022. Sewer consumption was up 8.22% from November 2022. The Sewer department reported a profit of \$642,000 for November 2023. A profit of \$348,000 was reported for November 2022. Revenues increased by \$127,000. Expenses decreased by \$166,000. Fiscal YTD collections of impact and access fee revenue for FY24 are \$719,500. This compares to YTD access and impact fee revenue of \$456,630 in FY23 and \$763,800 in FY22. Year to date profit is more than the prior year by \$178,000.

Total restricted and unrestricted funds are \$50 million for November 2023. This is an overall increase of \$4.7 million from November 2022. Water funds increased by approximately \$3,900,000 and Sewer funds increased by \$4,700,000. \$8.5 million of the \$50 million total funds are restricted for specific use such as debt service, meter deposits, access and impact fees, and depreciation.

Chairman Farmer then recognized Todd Beaver to present the Rogers Pollution Control Facility reports. Todd went over the discharge reports, no issues. The FOG program inspections continue to go well. No issues on the industrial side. The engineering team has been working with our consultant on the technical/equipment discussion for the headworks and disinfection project. The RPCF worked with Field Operations to transition an existing employee to the RPCF open solids handling position. Todd thanked Commissioner Sultemeier and Councilman Surly for taking the time to come out and get a full tour of the RPCF. The plant treated 273 MG in November, treating approximately 18 MG from i&i. These flows included 2.5" of rain over 6 events. The historical average rainfall for November is 3.74". Overall, it was a relatively dry month.

Chairman Farmer then recognized Brian Sartain to present the Engineering Reports. Mr. Sartain went over the November plan review in CityWorks. RWU is still seeing several new projects coming to the area and he also went over other projects in the pipeline or under construction. The Pinnacle Golf Course sanitary sewer upsizing is underway. Commissioner Carmichael asked how this project was coming along. Brian replied that this project is slightly behind but that we have instituted bi-monthly meetings to ensure that this project stays on schedule. RWU is also currently implementing the Project Accounting module in Tyler Technologies. The Department of Health has requested an audit of projects that RWU has approved in the last year (first year with this agreement) per our approval MOA. Brian also gave a high-level quick view of our Lead Service Line Inventory and where we are in this process.

Brian then presented Resolution No. 23-31 Designating an Electronic Bidding Service. He explained that this is simply a renewal of the existing contract. This service does not cost RWU anything, it costs only those that choose to utilize Central Bidding to send in their bids electronically. Commissioner Carmichael made a motion to approve Resolution No 23-31, Commissioner Greene seconded. All in favor, 5-0, Resolution 23-31 passed.

Chairman Farmer then recognized Todd Beaver to present Resolution 23-32 Amendment of Chapter 54, Article VI, Of the Code of Ordinances of the City of Rogers. This resolution installs updated policy regarding RWU's Fats Oils and Grease program. Our RPCF employee Amber Owens has led this team, and we are very proud of her accomplishments. These policies will help to further protect our sanitary sewer collection system from blockages and overflows by revising and updating the rules in place that inform our customers of the proper way to dispose of these items and what equipment is required in their sanitary sewer systems to accomplish these goals. This Resolution will reference the City Code to this RWU policy. Commissioner McClure made a motion to pass Resolution 23-32, Commissioner Sultemeier seconded. All in favor, 5-0, Resolution 23-32 passed.

Chairman Farmer recognized Jerry Roegner to present Resolution No. 23-33 Authorizing Disposition of Obsolete IT Equipment. Jerry presented a list of obsolete IT equipment for disposal. There were no questions. Commissioner Carmichael made a motion to approve Resolution No. 23-33; Commissioner Greene seconded. All in favor, 5-0, Resolution No. 23-33 passed.

Chairman Farmer then recognized Brent Dobler to present Resolution No. 23-34 Authorizing Sale of the Persimmon Street Elevated Storage Tank. Dobler explained that this tower is not required by RWU now or in the future and has already been physically disconnected from the system. The empty tank is now just a liability for RWU. The land may be valuable as a cellular antenna location, and we are proposing to sell this parcel on the condition that the purchaser is responsible for the demolition and removal of the elevated water tower. Commissioner Carmichael made a motion to approve Resolution No. 23-34, Commissioner Greene seconded. All in favor, 5-0, Resolution No. 23-34 passed.

Chairman Farmer then recognized Dana Daniel to present Resolution No. 23-35 Approving Setting the Cost-of-Living Adjustment. Mr. Daniel stated the RWU has set the COLA at 3-1/2% to begin January 1, 2024. Dana went on to explain that RWU has historically mirrored the City of Rogers. Commissioner McClure made a motion to approve, Commissioner Sultemeier seconded. All in favor, 5-0, Resolution No. 23-34 passed.

With no further items on the Agenda, Chairman Farmer adjourned the meeting at 4:43 pm.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwsmin121823

Jan 16, 2024

To: The Rogers Water and Sewer Commission

From: Jered Sigmon, Controller

Re: Dec 2023 Financial Information

Water Department

- Billed revenue for the month of Dec 2023 is up 15.30% from Dec 2022.
- Water consumption is up 10.89% from Dec 2022.
- The Water Department reported a profit of \$481,000 for Dec 2023. A profit of \$120,000 was reported for Dec 2022.
 - Revenues increased by \$497,000. Expenses increased by \$136,000.
 - Posted \$260K adjustment for interest income not trued up since March 2023.
- Fiscal year to date collections of access and impact fee revenue:
 - FY24: \$408,600 | FY23: \$312,400 | FY22: \$477,200
- Year to date profit is more than the prior year by \$403,000.

Sewer Department

- Billed revenue for the month of Dec 2023 is up 16.50% from Dec 2022.
- Sewer consumption is up 11.53% from Dec 2022.
- The Sewer Department reported a profit of \$614,000 for Dec 2023. A profit of \$336,000 was reported for Dec 2022.
 - Revenues increased by \$559,000. Expenses increased by \$281,000.
 - Posted \$380K adjustment for interest income not trued up since March 2023.
- Fiscal year to date collections of access and impact fee revenue:
 - FY24: \$787,000 | FY23: \$527,030 | FY22: \$834,300
- Year to date profit is more than the prior year by \$456,000.
 - Up \$2,930,000 including the ANRC Grant.

Other Financial Reporting Items

- Total restricted and unrestricted funds are \$50.3 million for Dec 2023. This is an overall increase of \$4.4 million from Dec 2022.
 - Water funds increased by approximately \$2,300,000 and Sewer funds increased by \$2,050,000.
 - \$8.8 million of the \$50.3 million total funds are restricted for specific use such as debt service, meter deposits, access and impact fees, and depreciation.



Rogers Water Utilities, AR

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 12/31/2023

		2023-2024 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER									
Revenue									
1-4440.00	RESIDENTIAL WATER	670,230.30	598,656.60	71,573.70	11.96%	5,503,004.43	5,672,031.71	-169,027.28	-2.98%
1-4450.00	COMMERCIAL WATER	332,317.00	294,243.95	38,073.05	12.94%	2,826,494.45	2,752,563.90	73,930.55	2.69%
1-4460.00	INDUSTRIAL WATER	130,147.54	116,814.60	13,332.94	11.41%	837,908.57	903,919.51	-66,010.94	-7.30%
1-4470.00	HYDRANTS	1,200.00	1,210.00	-10.00	-0.83%	7,065.89	7,235.00	-169.11	-2.34%
1-4470.01	FIRE LINES	11,160.00	10,720.00	440.00	4.10%	66,526.11	63,790.67	2,735.44	4.29%
1-4470.02	LABOR SALES	10,034.83	0.00	10,034.83	0.00%	34,532.97	7,762.80	26,770.17	344.85%
1-4470.03	AR DEPT OF HEALTH FEE	12,029.97	11,858.40	171.57	1.45%	71,601.77	70,779.66	822.11	1.16%
1-4470.04	LARGE TAP FEES	4,900.00	0.00	4,900.00	0.00%	9,500.00	7,150.00	2,350.00	32.87%
1-4470.05	MACHINE TIME SALES	6,955.77	0.00	6,955.77	0.00%	17,497.80	6,068.09	11,429.71	188.36%
1-4470.06	HYDRANT METER RENTALS	5,152.00	0.00	5,152.00	0.00%	29,736.00	10,339.00	19,397.00	187.61%
1-4470.07	MISC. WATER SALES	12,990.47	0.00	12,990.47	0.00%	42,556.81	20,656.65	21,900.16	106.02%
1-4471.00	SERVICE CHG. INCOME	20,340.00	8,748.60	11,591.40	132.49%	120,080.00	105,723.57	14,356.43	13.58%
1-4471.05	PENALTY	37,044.48	2,020.00	35,024.48	1,733.89%	218,167.33	32,369.96	185,797.37	573.98%
1-4472.00	INTEREST INCOME-INVESTMNTS	306,784.52	23,602.30	283,182.22	1,199.81%	457,922.65	86,783.91	371,138.74	427.66%
1-4472.01	INTEREST INCOME-BANK ACCTS	12,084.97	7,549.50	4,535.47	60.08%	73,684.78	23,272.83	50,411.95	216.61%
1-4472.98	INTEREST INCOME-BOND FUNDS	370.59	133.66	236.93	177.26%	18,643.11	6,309.54	12,333.57	195.47%
1-4475.00	RENT INCOME	1,195.00	1,195.00	0.00	0.00%	7,170.00	7,174.00	-4.00	-0.06%
1-4476.00	NEW CUSTOMER FEES	4,850.00	5,275.00	-425.00	-8.06%	34,600.00	32,625.00	1,975.00	6.05%
1-4476.10	ACCESS FEES	900.00	3,300.00	-2,400.00	-72.73%	135,600.00	84,300.00	51,300.00	60.85%
1-4476.20	IMPACT FEES	32,100.00	30,900.00	1,200.00	3.88%	273,000.00	228,100.00	44,900.00	19.68%
1-4482.00	INLAND BILLING REVENUE	5,552.50	5,492.75	59.75	1.09%	33,065.75	30,753.50	2,312.25	7.52%
1-4485.00	MISCELLANEOUS INCOME	207.25	98.50	108.75	110.41%	1,847.60	4,747.80	-2,900.20	-61.09%
Revenue Total:		1,618,547.19	1,121,818.86	496,728.33	44.28%	10,820,206.02	10,164,457.10	655,748.92	6.45%
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5251	TRAVEL AND ENT EXPENSE	325.00	0.00	-325.00	0.00%	422.50	0.00	-422.50	0.00%
1-555-5252	TRAINING EXPENSE	0.00	810.28	810.28	100.00%	0.00	1,096.85	1,096.85	100.00%
1-555-5300	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	0.00	10.95	10.95	100.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	117.00	850.17	733.17	86.24%
1-555-5302	JANITORIAL EXPENSE	3,334.30	1,654.15	-1,680.15	-101.57%	10,054.03	10,401.33	347.30	3.34%
1-555-5305	MISCELLANEOUS	30,659.35	23,284.19	-7,375.16	-31.67%	116,818.11	71,655.80	-45,162.31	-63.03%
1-555-5350	UTILITIES	4,190.00	4,205.12	15.12	0.36%	13,077.58	16,012.13	2,934.55	18.33%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,730.40	0.00	0.00%	58,652.00	70,382.40	11,730.40	16.67%
1-555-5500	WATER PURCHASES	373,155.86	379,586.86	6,431.00	1.69%	2,995,716.70	3,123,025.78	127,309.08	4.08%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

		2023-2024	2022-2023	Dec. Variance		2023-2024	2022-2023	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-555-5580	EQUIP. MAINT. FEES	2,489.00	146.46	-2,342.54	-1,599.44%	2,934.00	2,278.76	-655.24	-28.75%
1-555-5581	SOFTWARE MAINTENANCE FEES	18,931.25	12,426.58	-6,504.67	-52.34%	124,885.77	72,468.60	-52,417.17	-72.33%
1-555-5600	INSURANCE	1,552.25	1,636.56	84.31	5.15%	9,313.50	10,077.38	763.88	7.58%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.61	1,135.60	-0.01	0.00%	6,813.66	6,686.37	-127.29	-1.90%
1-555-5651	ATTORNEY RETAINER FEES	3,953.97	880.00	-3,073.97	-349.31%	12,013.97	12,440.00	426.03	3.42%
1-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	31,861.98	33,178.64	1,316.66	3.97%	196,438.52	204,138.52	7,700.00	3.77%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-13,858.98	-13,858.98	0.00	0.00%
1-555-5703	2012 BOND INTEREST	14,631.25	15,731.25	1,100.00	6.99%	92,187.50	98,456.25	6,268.75	6.37%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	24,214.32	24,214.32	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,195.86	-1,195.86	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	3,631.56	3,631.56	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	416.40	416.40	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	242,480.01	0.00	0.00%	1,454,880.06	1,454,880.06	0.00	0.00%
1-555-5801	AMORIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	15,000.00	15,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	6,630.00	6,630.00	0.00	0.00%
1-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	15,853.15	15,390.66	-462.49	-3.01%
Department 555 - GENERAL EXPENSES Total:		749,236.47	737,692.34	-11,544.13	-1.56%	5,149,015.49	5,209,089.45	60,073.96	1.15%
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	32,619.30	29,748.29	-2,871.01	-9.65%	234,249.41	179,100.78	-55,148.63	-30.79%
1-560-5102	CAPITALIZED COSTS	-14,670.00	-20,740.00	-6,070.00	-29.27%	-87,883.75	-115,773.75	-27,890.00	-24.09%
1-560-5104	PERS-ENGINEERING	4,770.04	4,002.76	-767.28	-19.17%	29,208.09	26,890.57	-2,317.52	-8.62%
1-560-5105	HEALTH INSURANCE	6,928.14	2,369.53	-4,558.61	-192.38%	26,243.89	27,889.57	1,645.68	5.90%
1-560-5106	LIFE INSURANCE	193.05	147.49	-45.56	-30.89%	817.71	681.69	-136.02	-19.95%
1-560-5107	DISABILITY INSURANCE	59.89	40.45	-19.44	-48.06%	251.74	205.59	-46.15	-22.45%
1-560-5111	FICA	2,286.49	1,985.39	-301.10	-15.17%	16,075.25	12,973.71	-3,101.54	-23.91%
1-560-5251	TRAVEL EXPENSE	0.00	920.35	920.35	100.00%	0.00	1,975.32	1,975.32	100.00%
1-560-5252	TRAINING EXPENSE	1,650.06	100.00	-1,550.06	-1,550.06%	2,000.06	225.00	-1,775.06	-788.92%
1-560-5305	MISCELLANEOUS	110.05	0.00	-110.05	0.00%	235.33	0.00	-235.33	0.00%
1-560-5306	SUPPLIES	10.82	27.00	16.18	59.93%	1,324.04	2,960.09	1,636.05	55.27%
1-560-5307	OUTSIDE SERVICES	1,880.83	1,406.67	-474.16	-33.71%	4,932.82	5,764.09	831.27	14.42%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	40.00	40.00	100.00%	1,275.00	425.50	-849.50	-199.65%
1-560-5551	VEHICLE EXPENSE	851.83	-1,287.67	-2,139.50	-166.15%	3,051.38	1,925.24	-1,126.14	-58.49%
1-560-5581	SOFTWARE MAINTENANCE	748.59	423.12	-325.47	-76.92%	4,491.54	4,322.36	-169.18	-3.91%
1-560-5601	WORKMANS COMPENSATION	602.81	533.86	-68.95	-12.92%	3,616.86	3,203.16	-413.70	-12.92%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENT	29.99	27.89	-2.10	-7.53%	179.94	166.58	-13.36	-8.02%
1-560-5603	INSURANCE-VEHICLES	53.10	44.77	-8.33	-18.61%	318.60	268.62	-49.98	-18.61%
1-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	12,999.96	12,999.96	0.00	0.00%
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	11,800.00	16,000.00	135.59%	-25,200.00	-9,200.00	16,000.00	173.91%
Department 560 - ENGINEERING Total:		36,091.65	33,756.56	-2,335.09	-6.92%	228,187.87	157,004.08	-71,183.79	-45.34%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

		2023-2024	2022-2023	Dec. Variance		2023-2024	2022-2023	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Department: 565 - FIELD									
1-565-5100	FIELD SALARIES	92,978.98	77,050.33	-15,928.65	-20.67%	555,894.95	421,213.12	-134,681.83	-31.97%
1-565-5102	CAPITALIZED COSTS	0.00	-840.00	-840.00	-100.00%	-7,667.50	-1,085.00	6,582.50	606.68%
1-565-5104	PERS-FIELD	13,284.17	9,829.33	-3,454.84	-35.15%	78,158.56	62,581.95	-15,576.61	-24.89%
1-565-5105	HEALTH INSURANCE	18,013.17	5,553.10	-12,460.07	-224.38%	61,976.56	64,416.88	2,440.32	3.79%
1-565-5106	LIFE INSURANCE	468.83	337.12	-131.71	-39.07%	2,044.39	1,886.69	-157.70	-8.36%
1-565-5107	DISABILITY INSURANCE	145.45	107.86	-37.59	-34.85%	628.78	599.19	-29.59	-4.94%
1-565-5110	UNIFORMS	2,428.99	559.71	-1,869.28	-333.97%	9,805.17	2,292.29	-7,512.88	-327.75%
1-565-5111	FICA	6,655.55	4,932.86	-1,722.69	-34.92%	38,184.79	30,394.19	-7,790.60	-25.63%
1-565-5251	TRAVEL AND TRAINING	2,356.17	218.00	-2,138.17	-980.81%	4,693.09	3,207.69	-1,485.40	-46.31%
1-565-5304	SAFETY EQUIPMENT	5,653.86	0.00	-5,653.86	0.00%	14,359.30	1,234.75	-13,124.55	-1,062.93%
1-565-5305	MISCELLANEOUS	258.48	50.11	-208.37	-415.83%	1,979.35	75.28	-1,904.07	-2,529.32%
1-565-5306	OFFICE SUPPLIES	124.92	126.64	1.72	1.36%	2,283.17	1,504.14	-779.03	-51.79%
1-565-5307	OUTSIDE SERVICES	784.77	963.29	178.52	18.53%	4,554.27	4,887.38	333.11	6.82%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	52.00	52.00	100.00%	808.80	602.00	-206.80	-34.35%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	3,018.76	7,601.62	4,582.86	60.29%
1-565-5350	UTILITIES	10,853.75	9,285.53	-1,568.22	-16.89%	44,156.08	46,838.42	2,682.34	5.73%
1-565-5551	VEHICLE MAINT.	2,681.76	4,461.60	1,779.84	39.89%	22,362.24	24,560.01	2,197.77	8.95%
1-565-5552	FIELD REPAIR AND MAINT.	50,632.52	29,600.65	-21,031.87	-71.05%	170,144.79	206,011.87	35,867.08	17.41%
1-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	817.34	0.00	-817.34	0.00%
1-565-5555	SCADA HAND TOOLS	24.06	0.00	-24.06	0.00%	4,876.67	87.29	-4,789.38	-5,486.75%
1-565-5557	EQUIPMENT MAINT.	3,213.34	364.21	-2,849.13	-782.28%	11,096.81	7,900.16	-3,196.65	-40.46%
1-565-5558	SUPPLIES, HAND TOOLS	5,892.66	961.90	-4,930.76	-512.61%	16,329.03	26,118.59	9,789.56	37.48%
1-565-5559	GAS AND OIL	3,783.13	4,317.05	533.92	12.37%	29,197.84	28,689.28	-508.56	-1.77%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	0.00	4,434.06	4,434.06	100.00%
1-565-5561	BUILDING MAINT.	1,136.99	575.23	-561.76	-97.66%	4,667.28	9,782.54	5,115.26	52.29%
1-565-5563	WATER TOWER MAINT	1,196.28	2,080.10	883.82	42.49%	17,226.37	7,720.39	-9,505.98	-123.13%
1-565-5601	WORKMANS COMPENSATION	1,865.71	2,349.42	483.71	20.59%	11,105.04	14,096.17	2,991.13	21.22%
1-565-5602	INS.-VEHICLES & BLDGS.	1,978.64	1,742.20	-236.44	-13.57%	12,078.08	10,466.20	-1,611.88	-15.40%
1-565-5800	DEPRECIATION	9,166.66	9,166.66	0.00	0.00%	54,999.96	54,999.96	0.00	0.00%
Department 565 - FIELD Total:		235,578.84	163,844.90	-71,733.94	-43.78%	1,169,779.97	1,043,117.11	-126,662.86	-12.14%
Department: 570 - OFFICE									
1-570-5100	OFFICE SALARIES	62,462.67	58,101.96	-4,360.71	-7.51%	400,355.02	319,414.83	-80,940.19	-25.34%
1-570-5104	PERS-OFFICE	8,994.71	7,255.96	-1,738.75	-23.96%	55,753.40	47,397.95	-8,355.45	-17.63%
1-570-5105	HEALTH INSURANCE	11,085.03	3,183.57	-7,901.46	-248.19%	38,196.37	37,331.28	-865.09	-2.32%
1-570-5106	LIFE INSURANCE	220.63	168.56	-52.07	-30.89%	962.08	906.14	-55.94	-6.17%
1-570-5107	DISABILITY INSURANCE	68.45	53.93	-14.52	-26.92%	295.92	281.68	-14.24	-5.06%
1-570-5110	UNIFORMS	0.00	955.95	955.95	100.00%	0.00	4,254.63	4,254.63	100.00%
1-570-5111	FICA	4,900.53	3,909.69	-990.84	-25.34%	27,208.66	23,036.85	-4,171.81	-18.11%
1-570-5251	TRAVEL EXPENSE	1,217.54	0.00	-1,217.54	0.00%	1,217.54	433.68	-783.86	-180.75%
1-570-5252	TRAINING EXPENSE	643.06	0.00	-643.06	0.00%	1,038.06	1,067.50	29.44	2.76%
1-570-5305	MISCELLANEOUS	722.96	232.47	-490.49	-210.99%	1,777.47	6,216.31	4,438.84	71.41%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

		2023-2024	2022-2023	Dec. Variance		2023-2024	2022-2023	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-570-5306	OFFICE SUPPLIES	2,156.97	399.90	-1,757.07	-439.38%	8,025.14	4,513.30	-3,511.84	-77.81%
1-570-5307	OUTSIDE SERVICES	51.53	582.42	530.89	91.15%	295.13	1,568.77	1,273.64	81.19%
1-570-5308	ASSOC. DUES & EXPENSES	76.10	0.00	-76.10	0.00%	126.10	293.04	166.94	56.97%
1-570-5309	POSTAGE/MAILING	20,677.17	8,126.91	-12,550.26	-154.43%	70,614.21	72,066.45	1,452.24	2.02%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	586.36	119.24	-467.12	-391.75%
1-570-5311	PUBLIC RELATIONS	1,514.65	1,062.69	-451.96	-42.53%	1,514.65	2,680.55	1,165.90	43.49%
1-570-5312	ARKANSAS ONE CALL	709.30	509.32	-199.98	-39.26%	3,713.23	3,730.45	17.22	0.46%
1-570-5313	CASH LONG/SHORT	-144.27	129.19	273.46	211.67%	-282.25	255.42	537.67	210.50%
1-570-5320	COMPUTER EXPENSE	593.38	990.14	396.76	40.07%	2,378.42	3,680.64	1,302.22	35.38%
1-570-5601	WORKMANS COMPENSATION	44.21	57.37	13.16	22.94%	265.26	344.82	79.56	23.07%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	-19,375.00	-20,000.00	-103.23%	3,750.00	-16,250.00	-20,000.00	-123.08%
	Department 570 - OFFICE Total:	116,619.62	66,345.03	-50,274.59	-75.78%	617,790.77	513,343.53	-104,447.24	-20.35%
	Expense Total:	1,137,526.58	1,001,638.83	-135,887.75	-13.57%	7,164,774.10	6,922,554.17	-242,219.93	-3.50%
	Fund 1 Surplus (Deficit):	481,020.61	120,180.03	360,840.58	300.25%	3,655,431.92	3,241,902.93	413,528.99	12.76%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

		2023-2024 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	874,115.90	785,400.51	88,715.39	11.30%	5,433,761.87	5,299,854.95	133,906.92	2.53%
2-4450.00	COMMERCIAL SEWER	295,330.29	259,180.93	36,149.36	13.95%	1,873,151.71	1,787,532.88	85,618.83	4.79%
2-4460.00	INDUSTRIAL SEWER	194,916.28	174,418.44	20,497.84	11.75%	1,245,447.68	1,339,073.76	-93,626.08	-6.99%
2-4470.02	LABOR SALES	4,047.59	0.00	4,047.59	0.00%	9,115.85	2,042.32	7,073.53	346.35%
2-4470.03	MACHINE TIME SALES	6,675.00	0.00	6,675.00	0.00%	11,711.14	625.00	11,086.14	1,773.78%
2-4471.05	PENALTY	16,257.91	0.00	16,257.91	0.00%	91,561.99	32,197.61	59,364.38	184.38%
2-4472.00	INTEREST INCOME-INVESTMNTS	418,487.55	36,214.20	382,273.35	1,055.59%	613,228.11	120,247.19	492,980.92	409.97%
2-4472.01	INTEREST INCOME-BANK ACCTS	3,073.84	6,838.71	-3,764.87	-55.05%	33,687.10	21,420.46	12,266.64	57.27%
2-4472.98	INTEREST INCOME-BOND FUNDS	239.65	56.97	182.68	320.66%	21,662.24	7,227.59	14,434.65	199.72%
2-4475.00	RENT INCOME	1,200.00	0.00	1,200.00	0.00%	3,600.00	1,200.00	2,400.00	200.00%
2-4476.00	NEW CUSTOMER FEES	5,280.00	5,880.00	-600.00	-10.20%	38,160.00	36,210.00	1,950.00	5.39%
2-4476.10	ACCESS FEES	900.00	3,600.00	-2,700.00	-75.00%	134,400.00	80,430.00	53,970.00	67.10%
2-4476.20	IMPACT FEES	66,600.00	66,800.00	-200.00	-0.30%	652,600.00	446,600.00	206,000.00	46.13%
2-4482.00	INLAND BILLING REVENUE	5,552.50	5,492.75	59.75	1.09%	33,065.75	30,753.50	2,312.25	7.52%
2-4485.00	MISCELLANEOUS INCOME	17,840.29	8,072.10	9,768.19	121.01%	2,663,474.07	79,054.68	2,584,419.39	3,269.15%
	Revenue Total:	1,910,516.80	1,351,954.61	558,562.19	41.32%	12,858,627.51	9,284,469.94	3,574,157.57	38.50%
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5251	TRAVEL AND ENT EXPENSE	325.00	0.00	-325.00	0.00%	422.50	0.00	-422.50	0.00%
2-555-5252	TRAINING EXPENSE	0.00	810.26	810.26	100.00%	750.00	1,096.83	346.83	31.62%
2-555-5300	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	0.00	10.95	10.95	100.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	117.00	850.17	733.17	86.24%
2-555-5302	JANITORIAL EXPENSE	3,334.30	1,654.15	-1,680.15	-101.57%	10,054.03	10,400.31	346.28	3.33%
2-555-5305	MISCELLANEOUS	31,683.75	24,568.49	-7,115.26	-28.96%	118,194.73	73,120.39	-45,074.34	-61.64%
2-555-5350	UTILITIES	13,147.87	4,191.38	-8,956.49	-213.69%	21,796.29	15,933.45	-5,862.84	-36.80%
2-555-5401	CITY FRANCHISE FEES	98,324.12	43,751.67	-54,572.45	-124.73%	355,327.04	296,523.95	-58,803.09	-19.83%
2-555-5580	EQUIP. MAINT. FEES	2,489.00	146.46	-2,342.54	-1,599.44%	2,934.00	2,278.76	-655.24	-28.75%
2-555-5581	SOFTWARE MAINTENANCE FEES	18,931.24	12,426.57	-6,504.67	-52.34%	122,945.66	72,468.63	-50,477.03	-69.65%
2-555-5600	INSURANCE	795.60	787.23	-8.37	-1.06%	4,773.60	4,989.85	216.25	4.33%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.61	1,135.60	-0.01	0.00%	6,813.66	6,686.37	-127.29	-1.90%
2-555-5651	ATTORNEY RETAINER FEES	4,453.27	3,760.00	-693.27	-18.44%	15,873.27	17,080.00	1,206.73	7.07%
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	186,916.66	0.00	0.00%	1,121,499.96	1,131,499.96	10,000.00	0.88%
2-555-5801	AMORTIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	15,000.00	15,000.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	6,630.00	6,630.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	18,000.00	18,317.70	317.70	1.73%
	Department 555 - GENERAL EXPENSES Total:	368,141.42	286,753.47	-81,387.95	-28.38%	1,825,131.74	1,676,887.32	-148,244.42	-8.84%
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	34,352.46	27,634.05	-6,718.41	-24.31%	203,548.86	155,880.48	-47,668.38	-30.58%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

		2023-2024	2022-2023	Dec. Variance		2023-2024	2022-2023	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-560-5102	CAPITALIZED COSTS	-15,617.50	-11,342.50	4,275.00	37.69%	-80,760.00	-83,658.75	-2,898.75	-3.46%
2-560-5104	PERS-ENGINEERING	4,971.88	3,580.96	-1,390.92	-38.84%	28,295.16	23,346.60	-4,948.56	-21.20%
2-560-5105	HEALTH INSURANCE	4,156.89	1,184.77	-2,972.12	-250.86%	14,268.12	13,944.78	-323.34	-2.32%
2-560-5106	LIFE INSURANCE	79.56	58.67	-20.89	-35.61%	359.83	344.71	-15.12	-4.39%
2-560-5107	DISABILITY INSURANCE	24.11	17.06	-7.05	-41.32%	90.17	101.98	11.81	11.58%
2-560-5111	FICA	2,631.25	1,852.13	-779.12	-42.07%	13,772.19	11,265.20	-2,506.99	-22.25%
2-560-5251	TRAVEL EXPENSE	0.00	2,173.48	2,173.48	100.00%	0.00	3,691.97	3,691.97	100.00%
2-560-5252	TRAINING EXPENSE	2,258.12	750.00	-1,508.12	-201.08%	2,993.12	1,175.00	-1,818.12	-154.73%
2-560-5305	MISCELLANEOUS	154.33	0.00	-154.33	0.00%	279.61	0.00	-279.61	0.00%
2-560-5306	SUPPLIES	10.83	27.00	16.17	59.89%	1,399.57	1,448.17	48.60	3.36%
2-560-5307	OUTSIDE SERVICES	278.28	180.83	-97.45	-53.89%	834.14	1,272.93	438.79	34.47%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	40.00	40.00	100.00%	40.00	177.50	137.50	77.46%
2-560-5551	VEHICLE EXPENSE	1,237.24	43.67	-1,193.57	-2,733.16%	1,752.97	830.18	-922.79	-111.16%
2-560-5582	SOFTWARE MAINTENANCE	283.26	273.12	-10.14	-3.71%	1,699.56	1,638.68	-60.88	-3.72%
2-560-5601	WORKMANS COMPENSATION	288.45	352.28	63.83	18.12%	1,730.70	2,113.68	382.98	18.12%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENT	29.99	24.63	-5.36	-21.76%	179.94	150.28	-29.66	-19.74%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	109.14	109.14	0.00	0.00%
2-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	12,999.96	12,999.96	0.00	0.00%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	-11,800.00	-16,000.00	-135.59%	25,200.00	9,200.00	-16,000.00	-173.91%
Department 560 - ENGINEERING Total:		41,524.00	17,235.00	-24,289.00	-140.93%	228,793.04	156,032.49	-72,760.55	-46.63%

Department: 565 - FIELD

2-565-5100	FIELD SALARIES	90,300.90	76,096.94	-14,203.96	-18.67%	559,895.71	430,953.55	-128,942.16	-29.92%
2-565-5102	CAPITALIZED COSTS	0.00	-1,855.00	-1,855.00	-100.00%	-3,097.50	-2,135.00	962.50	45.08%
2-565-5104	PERS-FIELD	13,287.86	10,394.55	-2,893.31	-27.83%	79,495.84	64,172.87	-15,322.97	-23.88%
2-565-5105	HEALTH INSURANCE	22,170.06	6,737.87	-15,432.19	-229.04%	76,170.63	71,329.03	-4,841.60	-6.79%
2-565-5106	LIFE INSURANCE	530.41	359.23	-171.18	-47.65%	2,398.94	2,094.76	-304.18	-14.52%
2-565-5107	DISABILITY INSURANCE	160.76	104.00	-56.76	-54.58%	617.89	620.32	2.43	0.39%
2-565-5110	UNIFORMS	2,661.79	1,739.76	-922.03	-53.00%	10,918.44	3,970.58	-6,947.86	-174.98%
2-565-5111	FICA	6,431.52	5,008.25	-1,423.27	-28.42%	37,918.56	30,674.79	-7,243.77	-23.61%
2-565-5251	TRAVEL AND TRAINING	643.04	1,937.62	1,294.58	66.81%	4,193.09	7,007.91	2,814.82	40.17%
2-565-5304	SAFETY EQUIPMENT	941.49	0.00	-941.49	0.00%	3,864.62	1,149.59	-2,715.03	-236.17%
2-565-5305	MISCELLANEOUS	729.07	50.12	-678.95	-1,354.65%	2,471.87	584.29	-1,887.58	-323.06%
2-565-5306	OFFICE SUPPLIES	0.00	126.65	126.65	100.00%	2,878.00	1,682.87	-1,195.13	-71.02%
2-565-5307	OUTSIDE SERVICES	3,172.34	575.29	-2,597.05	-451.43%	7,290.43	4,308.94	-2,981.49	-69.19%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	1,183.00	52.00	-1,131.00	-2,175.00%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	20,169.54	0.00	-20,169.54	0.00%
2-565-5350	UTILITIES	10,824.16	6,558.46	-4,265.70	-65.04%	40,157.90	39,599.33	-558.57	-1.41%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	0.00	579.17	579.17	100.00%	2,226.17	3,578.79	1,352.62	37.80%
2-565-5551	VEHICLE MAINT.	5,414.04	3,773.78	-1,640.26	-43.46%	16,578.94	12,902.58	-3,676.36	-28.49%
2-565-5552	FIELD REPAIR AND MAINT.	4,203.11	2,610.28	-1,592.83	-61.02%	65,673.68	10,524.84	-55,148.84	-523.99%
2-565-5553	BACKHOE	23.38	0.00	-23.38	0.00%	734.18	-9.89	-744.07	-7,523.46%
2-565-5554	CAMERA	3,452.92	1,175.48	-2,277.44	-193.75%	4,704.43	6,951.34	2,246.91	32.32%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

		2023-2024	2022-2023	Dec. Variance		2023-2024	2022-2023	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-565-5555	SCADA HAND TOOLS	24.06	0.00	-24.06	0.00%	1,308.52	87.31	-1,221.21	-1,398.71%
2-565-5556	FLUSHTRUCKS	397.91	7,225.70	6,827.79	94.49%	30,767.80	53,734.57	22,966.77	42.74%
2-565-5557	EQUIPMENT MAINT.	2,803.10	64.35	-2,738.75	-4,256.02%	9,511.96	2,703.17	-6,808.79	-251.88%
2-565-5558	SUPPLIES, HAND TOOLS	1,111.73	133.04	-978.69	-735.64%	5,144.78	10,727.25	5,582.47	52.04%
2-565-5559	GAS AND OIL	4,139.56	5,841.04	1,701.48	29.13%	31,420.83	38,129.69	6,708.86	17.59%
2-565-5560	GENERATOR MAINTENANCE	543.67	0.00	-543.67	0.00%	617.06	6,310.92	5,693.86	90.22%
2-565-5561	BUILDING MAINT.	1,137.03	575.25	-561.78	-97.66%	5,870.24	9,717.37	3,847.13	39.59%
2-565-5563	LIFT STATION MAINT	790.41	4,518.63	3,728.22	82.51%	7,958.03	12,235.53	4,277.50	34.96%
2-565-5580	SOFTWARE MAINTENANCE	0.00	169.17	169.17	100.00%	0.00	1,015.02	1,015.02	100.00%
2-565-5601	WORKMANS COMPENSATION	2,154.55	2,347.14	192.59	8.21%	12,371.09	14,082.99	1,711.90	12.16%
2-565-5602	INS.-VEHICLES & BLDGS.	1,531.17	1,222.79	-308.38	-25.22%	9,187.02	8,382.20	-804.82	-9.60%
2-565-5603	INSURANCE-VEHICLES	0.00	50.04	50.04	100.00%	0.00	50.04	50.04	100.00%
2-565-5800	DEPRECIATION	17,500.00	17,500.00	0.00	0.00%	105,000.00	105,000.00	0.00	0.00%
Department 565 - FIELD Total:		197,080.04	155,619.60	-41,460.44	-26.64%	1,155,601.69	952,189.55	-203,412.14	-21.36%
Department: 570 - OFFICE									
2-570-5100	OFFICE SALARIES	46,733.01	49,604.17	2,871.16	5.79%	322,669.87	297,963.70	-24,706.17	-8.29%
2-570-5104	PERS-OFFICE	6,634.74	6,404.60	-230.14	-3.59%	44,871.16	44,952.67	81.51	0.18%
2-570-5105	HEALTH INSURANCE	12,470.66	3,159.37	-9,311.29	-294.72%	43,618.04	39,842.60	-3,775.44	-9.48%
2-570-5106	LIFE INSURANCE	238.68	162.55	-76.13	-46.83%	1,048.76	1,039.81	-8.95	-0.86%
2-570-5107	DISABILITY INSURANCE	72.34	47.51	-24.83	-52.26%	422.84	307.95	-114.89	-37.31%
2-570-5110	UNIFORMS	0.00	1,161.63	1,161.63	100.00%	0.00	5,193.38	5,193.38	100.00%
2-570-5111	FICA	3,468.19	3,268.61	-199.58	-6.11%	22,196.66	21,829.26	-367.40	-1.68%
2-570-5251	TRAVEL EXPENSE	0.00	230.82	230.82	100.00%	0.00	688.02	688.02	100.00%
2-570-5252	TRAINING EXPENSE	0.00	2,803.50	2,803.50	100.00%	130.00	3,401.00	3,271.00	96.18%
2-570-5305	MISCELLANEOUS	774.44	232.49	-541.95	-233.11%	1,941.84	2,287.79	345.95	15.12%
2-570-5306	OFFICE SUPPLIES	2,341.23	399.88	-1,941.35	-485.48%	7,353.17	4,513.27	-2,839.90	-62.92%
2-570-5307	OUTSIDE SERVICES	3,094.97	616.41	-2,478.56	-402.10%	10,597.23	1,602.78	-8,994.45	-561.18%
2-570-5308	ASSOC. DUES & EXPENSES	76.11	0.00	-76.11	0.00%	381.11	293.04	-88.07	-30.05%
2-570-5309	POSTAGE/MAILING	20,677.19	8,126.90	-12,550.29	-154.43%	70,620.18	72,066.44	1,446.26	2.01%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	586.37	119.24	-467.13	-391.76%
2-570-5311	PUBLIC RELATIONS	1,514.64	1,062.69	-451.95	-42.53%	1,514.64	2,850.87	1,336.23	46.87%
2-570-5312	ARKANSAS ONE CALL	709.30	509.33	-199.97	-39.26%	3,713.22	3,730.45	17.23	0.46%
2-570-5320	COMPUTER EXPENSE	1,428.01	990.15	-437.86	-44.22%	3,272.18	3,680.77	408.59	11.10%
2-570-5601	WORKMANS COMPENSATION	46.45	57.23	10.78	18.84%	278.70	343.38	64.68	18.84%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	19,375.00	20,000.00	103.23%	-3,750.00	16,250.00	20,000.00	123.08%
Department 570 - OFFICE Total:		99,654.96	98,212.84	-1,442.12	-1.47%	531,465.97	522,956.42	-8,509.55	-1.63%
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES AND WAGES	91,883.80	77,713.70	-14,170.10	-18.23%	575,041.01	456,067.83	-118,973.18	-26.09%
2-591-5102	CAPITALIZED COSTS	0.00	-130.00	-130.00	-100.00%	0.00	-3,412.50	-3,412.50	-100.00%
2-591-5104	PERS-RPCF	13,171.18	10,551.21	-2,619.97	-24.83%	81,395.10	68,635.98	-12,759.12	-18.59%
2-591-5105	HEALTH INSURANCE	22,170.05	5,923.83	-16,246.22	-274.25%	77,746.59	67,993.05	-9,753.54	-14.34%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

		2023-2024	2022-2023	Dec. Variance		2023-2024	2022-2023	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-591-5106	LIFE & DISABILITY INSURANCE	587.47	384.31	-203.16	-52.86%	2,591.23	2,327.18	-264.05	-11.35%
2-591-5110	UNIFORMS	1,568.30	0.00	-1,568.30	0.00%	6,457.99	3,067.92	-3,390.07	-110.50%
2-591-5111	FICA	6,371.50	5,051.54	-1,319.96	-26.13%	38,239.88	32,443.88	-5,796.00	-17.86%
2-591-5251	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	932.90	4,332.05	3,399.15	78.47%
2-591-5304	PERSONNEL SAFETY EQUIP.	1,046.26	150.00	-896.26	-597.51%	6,176.71	2,953.42	-3,223.29	-109.14%
2-591-5305	MISCELLANEOUS	295.77	0.00	-295.77	0.00%	479.48	49.28	-430.20	-872.97%
2-591-5306	OFFICE SUPPLIES & POSTAGE	50.33	112.36	62.03	55.21%	1,714.05	2,303.41	589.36	25.59%
2-591-5307	OUTSIDE SERVICES	350.00	897.50	547.50	61.00%	2,308.03	4,183.51	1,875.48	44.83%
2-591-5308	PUBLICATIONS AND DUES	0.00	160.00	160.00	100.00%	10,600.00	10,745.00	145.00	1.35%
2-591-5310	OFFICE MACHINE MAINT.	17.51	0.00	-17.51	0.00%	17.51	77.76	60.25	77.48%
2-591-5350	TELEPHONE EXPENSE	1,528.16	1,183.31	-344.85	-29.14%	7,257.24	7,226.42	-30.82	-0.43%
2-591-5558	MINOR EQUIPMENT	197.08	0.00	-197.08	0.00%	197.08	0.00	-197.08	0.00%
2-591-5583	COMPUTER EXPENSE	1,403.69	1,425.04	21.35	1.50%	15,038.29	8,417.86	-6,620.43	-78.65%
2-591-5601	WORKMANS COMPENSATION	1,135.15	1,202.21	67.06	5.58%	6,810.90	7,213.26	402.36	5.58%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,273.19	4,348.24	75.05	1.73%	25,639.14	25,956.23	317.09	1.22%
2-591-5800	DEPRECIATION-VVWTP	205,833.33	205,833.33	0.00	0.00%	1,234,999.98	1,234,999.98	0.00	0.00%
2-591-9112	2016 BOND INTEREST	19,116.67	23,183.33	4,066.66	17.54%	130,966.66	154,766.66	23,800.00	15.38%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-55,297.44	-55,297.44	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-19,307.16	-19,307.16	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	789.12	789.12	0.00	0.00%
Department 591 - PCF ADMIN Total:		358,696.86	325,687.33	-33,009.53	-10.14%	2,150,794.29	2,016,532.70	-134,261.59	-6.66%
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	1,929.17	0.00	-1,929.17	0.00%	2,861.35	1,049.42	-1,811.93	-172.66%
2-592-5306	LABORATORY SUPPLIES	0.00	2,353.98	2,353.98	100.00%	2,313.14	5,893.47	3,580.33	60.75%
2-592-5307	OUTSIDE SERVICES	97.77	0.00	-97.77	0.00%	4,910.70	4,227.11	-683.59	-16.17%
2-592-5314	PLANT RESEARCH	320.00	4,719.11	4,399.11	93.22%	2,261.52	6,012.82	3,751.30	62.39%
2-592-5557	EQUIPMENT MAINT.	250.49	0.00	-250.49	0.00%	600.89	905.19	304.30	33.62%
2-592-5558	MINOR EQUIPMENT	0.00	42.56	42.56	100.00%	1,755.00	324.71	-1,430.29	-440.48%
2-592-5970	CHEMICALS	0.00	0.00	0.00	0.00%	5,906.31	0.00	-5,906.31	0.00%
Department 592 - PCF ENVIRONMENTAL Total:		2,597.43	7,115.65	4,518.22	63.50%	20,608.91	18,412.72	-2,196.19	-11.93%
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	40.00	0.00	-40.00	0.00%	22.80	355.30	332.50	93.58%
2-593-5305	MISCELLANEOUS	52.00	0.00	-52.00	0.00%	52.00	0.00	-52.00	0.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	230.37	181.21	-49.16	-27.13%
2-593-5307	OUTSIDE SERVICES	218.07	40.00	-178.07	-445.18%	14,429.90	3,991.85	-10,438.05	-261.48%
2-593-5350	UTILITIES	52,881.63	56,545.34	3,663.71	6.48%	336,645.42	355,469.15	18,823.73	5.30%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	4,692.31	0.00	-4,692.31	0.00%
2-593-5558	MINOR EQUIPMENT	0.00	215.59	215.59	100.00%	0.00	574.59	574.59	100.00%
2-593-5970	CHEMICALS	17,604.95	9,945.60	-7,659.35	-77.01%	56,506.33	70,052.97	13,546.64	19.34%
Department 593 - PCF OPS Total:		70,796.65	66,746.53	-4,050.12	-6.07%	412,579.13	430,625.07	18,045.94	4.19%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

		2023-2024 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	1,565.00	40.00	-1,525.00	-3,812.50%
2-594-5305	MISCELLANEOUS	0.00	210.35	210.35	100.00%	676.81	286.50	-390.31	-136.23%
2-594-5307	OUTSIDE SERVICES	8,062.65	1,478.27	-6,584.38	-445.41%	34,383.46	27,594.01	-6,789.45	-24.60%
2-594-5551	VEHICLE EXPENSE	185.68	0.00	-185.68	0.00%	2,876.78	202.12	-2,674.66	-1,323.30%
2-594-5557	EQUIPMENT MAINT.	81,793.16	8,968.67	-72,824.49	-811.99%	228,945.10	127,533.72	-101,411.38	-79.52%
2-594-5559	SUPPORT EQUIPMENT	0.00	-16.00	-16.00	-100.00%	0.00	7,806.47	7,806.47	100.00%
2-594-5560	EQUIPMENT RENTAL	127.84	0.00	-127.84	0.00%	381.22	281.51	-99.71	-35.42%
2-594-5561	BLDGs. & GROUNDS MAINT.	4,389.79	1,581.20	-2,808.59	-177.62%	12,705.90	9,118.61	-3,587.29	-39.34%
2-594-5562	MAINTENANCE SUPPLIES	1,609.24	408.25	-1,200.99	-294.18%	5,144.36	8,076.92	2,932.56	36.31%
Department 594 - PCF MAINTENANCE Total:		96,168.36	12,630.74	-83,537.62	-661.38%	286,678.63	180,939.86	-105,738.77	-58.44%
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	40.00	0.00	-40.00	0.00%
2-595-5306	SUPPLIES	0.00	0.00	0.00	0.00%	0.00	22.97	22.97	100.00%
2-595-5307	OUTSIDE SERVICES	467.18	330.00	-137.18	-41.57%	1,391.40	8,024.80	6,633.40	82.66%
2-595-5561	WEED CONTROL	0.00	0.00	0.00	0.00%	565.46	0.00	-565.46	0.00%
2-595-5970	CHEMICALS	197.58	0.00	-197.58	0.00%	197.58	29,047.44	28,849.86	99.32%
2-595-5980	SLUDGE DISPOSAL COSTS	66,157.99	45,985.77	-20,172.22	-43.87%	253,269.39	234,194.42	-19,074.97	-8.14%
2-595-5981	SLUDGE DISPOSAL REVENUE	-5,001.58	-819.59	4,181.99	510.25%	-19,847.26	-11,070.82	8,776.44	79.28%
Department 595 - PCF SMS DISPOSAL EXPENSE Total:		61,821.17	45,496.18	-16,324.99	-35.88%	235,616.57	260,218.81	24,602.24	9.45%
Expense Total:		1,296,480.89	1,015,497.34	-280,983.55	-27.67%	6,847,269.97	6,214,794.94	-632,475.03	-10.18%
Fund 2 Surplus (Deficit):		614,035.91	336,457.27	277,578.64	82.50%	6,011,357.54	3,069,675.00	2,941,682.54	95.83%
Total Surplus (Deficit):		1,095,056.52	456,637.30	638,419.22	139.81%	9,666,789.46	6,311,577.93	3,355,211.53	53.16%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Group Summary

Department	2023-2024	2022-2023	Dec. Variance		2023-2024	2022-2023	YTD Variance	
Fund: 1 - WATER	Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
Revenue			(Unfavorable)				(Unfavorable)	
	1,618,547.19	1,121,818.86	496,728.33	44.28%	10,820,206.02	10,164,457.10	655,748.92	6.45%
Revenue Total:	1,618,547.19	1,121,818.86	496,728.33	44.28%	10,820,206.02	10,164,457.10	655,748.92	6.45%
Expense								
555 - GENERAL EXPENSES	749,236.47	737,692.34	-11,544.13	-1.56%	5,149,015.49	5,209,089.45	60,073.96	1.15%
560 - ENGINEERING	36,091.65	33,756.56	-2,335.09	-6.92%	228,187.87	157,004.08	-71,183.79	-45.34%
565 - FIELD	235,578.84	163,844.90	-71,733.94	-43.78%	1,169,779.97	1,043,117.11	-126,662.86	-12.14%
570 - OFFICE	116,619.62	66,345.03	-50,274.59	-75.78%	617,790.77	513,343.53	-104,447.24	-20.35%
Expense Total:	1,137,526.58	1,001,638.83	-135,887.75	-13.57%	7,164,774.10	6,922,554.17	-242,219.93	-3.50%
Fund 1 Surplus (Deficit):	481,020.61	120,180.03	360,840.58	300.25%	3,655,431.92	3,241,902.93	413,528.99	12.76%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

Department	2023-2024 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,910,516.80	1,351,954.61	558,562.19	41.32%	12,858,627.51	9,284,469.94	3,574,157.57	38.50%
Revenue Total:	1,910,516.80	1,351,954.61	558,562.19	41.32%	12,858,627.51	9,284,469.94	3,574,157.57	38.50%
Expense								
555 - GENERAL EXPENSES	368,141.42	286,753.47	-81,387.95	-28.38%	1,825,131.74	1,676,887.32	-148,244.42	-8.84%
560 - ENGINEERING	41,524.00	17,235.00	-24,289.00	-140.93%	228,793.04	156,032.49	-72,760.55	-46.63%
565 - FIELD	197,080.04	155,619.60	-41,460.44	-26.64%	1,155,601.69	952,189.55	-203,412.14	-21.36%
570 - OFFICE	99,654.96	98,212.84	-1,442.12	-1.47%	531,465.97	522,956.42	-8,509.55	-1.63%
591 - PCF ADMIN	358,696.86	325,687.33	-33,009.53	-10.14%	2,150,794.29	2,016,532.70	-134,261.59	-6.66%
592 - PCF ENVIRONMENTAL	2,597.43	7,115.65	4,518.22	63.50%	20,608.91	18,412.72	-2,196.19	-11.93%
593 - PCF OPS	70,796.65	66,746.53	-4,050.12	-6.07%	412,579.13	430,625.07	18,045.94	4.19%
594 - PCF MAINTENANCE	96,168.36	12,630.74	-83,537.62	-661.38%	286,678.63	180,939.86	-105,738.77	-58.44%
595 - PCF SMS DISPOSAL EXPENSE	61,821.17	45,496.18	-16,324.99	-35.88%	235,616.57	260,218.81	24,602.24	9.45%
Expense Total:	1,296,480.89	1,015,497.34	-280,983.55	-27.67%	6,847,269.97	6,214,794.94	-632,475.03	-10.18%
Fund 2 Surplus (Deficit):	614,035.91	336,457.27	277,578.64	82.50%	6,011,357.54	3,069,675.00	2,941,682.54	95.83%
Total Surplus (Deficit):	1,095,056.52	456,637.30	638,419.22	139.81%	9,666,789.46	6,311,577.93	3,355,211.53	53.16%

Fund Summary

Fund	2023-2024	2022-2023	Dec. Variance		2023-2024	2022-2023	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	481,020.61	120,180.03	360,840.58	300.25%	3,655,431.92	3,241,902.93	413,528.99	12.76%
2 - SEWER	614,035.91	336,457.27	277,578.64	82.50%	6,011,357.54	3,069,675.00	2,941,682.54	95.83%
Total Surplus (Deficit):	1,095,056.52	456,637.30	638,419.22	139.81%	9,666,789.46	6,311,577.93	3,355,211.53	53.16%



Rogers Water Utilities, AR

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 12/31/2023

	2022-2023 Dec. Activity	2023-2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
1-4440.00 RESIDENTIAL WATER	598,656.60	670,230.30	71,573.70	11.96%	5,672,031.71	5,503,004.43	-169,027.28	-2.98%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	598,656.60	670,230.30	71,573.70	11.96%	5,672,031.71	5,503,004.43	-169,027.28	-2.98%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
1-4450.00 COMMERCIAL WATER	294,243.95	332,317.00	38,073.05	12.94%	2,752,563.90	2,826,494.45	73,930.55	2.69%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	294,243.95	332,317.00	38,073.05	12.94%	2,752,563.90	2,826,494.45	73,930.55	2.69%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
1-4460.00 INDUSTRIAL WATER	116,814.60	130,147.54	13,332.94	11.41%	903,919.51	837,908.57	-66,010.94	-7.30%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	116,814.60	130,147.54	13,332.94	11.41%	903,919.51	837,908.57	-66,010.94	-7.30%
RevCategory: 4470 - MISCELLANEOUS SALES								
1-4470.00 HYDRANTS	1,210.00	1,200.00	-10.00	-0.83%	7,235.00	7,065.89	-169.11	-2.34%
1-4470.01 FIRE LINES	10,720.00	11,160.00	440.00	4.10%	63,790.67	66,526.11	2,735.44	4.29%
1-4470.02 LABOR SALES	0.00	10,034.83	10,034.83	0.00%	7,762.80	34,532.97	26,770.17	344.85%
1-4470.03 AR DEPT OF HEALTH FEE	11,858.40	12,029.97	171.57	1.45%	70,779.66	71,601.77	822.11	1.16%
1-4470.04 LARGE TAP FEES	0.00	4,900.00	4,900.00	0.00%	7,150.00	9,500.00	2,350.00	32.87%
1-4470.05 MACHINE TIME SALES	0.00	6,955.77	6,955.77	0.00%	6,068.09	17,497.80	11,429.71	188.36%
1-4470.06 HYDRANT METER RENTALS	0.00	5,152.00	5,152.00	0.00%	10,339.00	29,736.00	19,397.00	187.61%
1-4470.07 MISC. WATER SALES	0.00	12,990.47	12,990.47	0.00%	20,656.65	42,556.81	21,900.16	106.02%
RevCategory 4470 - MISCELLANEOUS SALES Total:	23,788.40	64,423.04	40,634.64	170.82%	193,781.87	279,017.35	85,235.48	43.99%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
1-4471.00 SERVICE CHG. INCOME	8,748.60	20,340.00	11,591.40	132.49%	105,723.57	120,080.00	14,356.43	13.58%
1-4471.05 PENALTY	2,020.00	37,044.48	35,024.48	1,733.89%	32,369.96	218,167.33	185,797.37	573.98%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	10,768.60	57,384.48	46,615.88	432.89%	138,093.53	338,247.33	200,153.80	144.94%
RevCategory: 4472 - INTEREST INCOME								
1-4472.00 INTEREST INCOME-INVESTMNTS	23,602.30	306,784.52	283,182.22	1,199.81%	86,783.91	457,922.65	371,138.74	427.66%
1-4472.01 INTEREST INCOME-BANK ACCTS	7,549.50	12,084.97	4,535.47	60.08%	23,272.83	73,684.78	50,411.95	216.61%
1-4472.98 INTEREST INCOME-BOND FUNDS	133.66	370.59	236.93	177.26%	6,309.54	18,643.11	12,333.57	195.47%
RevCategory 4472 - INTEREST INCOME Total:	31,285.46	319,240.08	287,954.62	920.41%	116,366.28	550,250.54	433,884.26	372.86%
RevCategory: 4475 - RENT INCOME								
1-4475.00 RENT INCOME	1,195.00	1,195.00	0.00	0.00%	7,174.00	7,170.00	-4.00	-0.06%
RevCategory 4475 - RENT INCOME Total:	1,195.00	1,195.00	0.00	0.00%	7,174.00	7,170.00	-4.00	-0.06%

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		2022-2023 Dec. Activity	2023-2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4476 - NEW CUSTOMER FEES									
1-4476.00	NEW CUSTOMER FEES	5,275.00	4,850.00	-425.00	-8.06%	32,625.00	34,600.00	1,975.00	6.05%
1-4476.10	ACCESS FEES	3,300.00	900.00	-2,400.00	-72.73%	84,300.00	135,600.00	51,300.00	60.85%
1-4476.20	IMPACT FEES	30,900.00	32,100.00	1,200.00	3.88%	228,100.00	273,000.00	44,900.00	19.68%
RevCategory 4476 - NEW CUSTOMER FEES Total:		39,475.00	37,850.00	-1,625.00	-4.12%	345,025.00	443,200.00	98,175.00	28.45%
RevCategory: 4482 - INLAND BILLING REVENUE									
1-4482.00	INLAND BILLING REVENUE	5,492.75	5,552.50	59.75	1.09%	30,753.50	33,065.75	2,312.25	7.52%
RevCategory 4482 - INLAND BILLING REVENUE Total:		5,492.75	5,552.50	59.75	1.09%	30,753.50	33,065.75	2,312.25	7.52%
RevCategory: 4485 - MISCELLANEOUS INCOME									
1-4485.00	MISCELLANEOUS INCOME	98.50	207.25	108.75	110.41%	4,747.80	1,847.60	-2,900.20	-61.09%
RevCategory 4485 - MISCELLANEOUS INCOME Total:		98.50	207.25	108.75	110.41%	4,747.80	1,847.60	-2,900.20	-61.09%
Revenue Total:		1,121,818.86	1,618,547.19	496,728.33	44.28%	10,164,457.10	10,820,206.02	655,748.92	6.45%
Expense									
SubCategory: 500 - WATER PURCHASES									
1-555-5500	WATER PURCHASES	379,586.86	373,155.86	6,431.00	1.69%	3,123,025.78	2,995,716.70	127,309.08	4.08%
SubCategory 500 - WATER PURCHASES Total:		379,586.86	373,155.86	6,431.00	1.69%	3,123,025.78	2,995,716.70	127,309.08	4.08%
SubCategory: 510 - SALARIES									
1-560-5100	SALARIES ENGINEERING	29,748.29	32,619.30	-2,871.01	-9.65%	179,100.78	234,249.41	-55,148.63	-30.79%
1-560-5102	CAPITALIZED COSTS	-20,740.00	-14,670.00	-6,070.00	-29.27%	-115,773.75	-87,883.75	-27,890.00	-24.09%
1-565-5100	FIELD SALARIES	77,050.33	92,978.98	-15,928.65	-20.67%	421,213.12	555,894.95	-134,681.83	-31.97%
1-565-5102	CAPITALIZED COSTS	-840.00	0.00	-840.00	-100.00%	-1,085.00	-7,667.50	6,582.50	606.68%
1-570-5100	OFFICE SALARIES	58,101.96	62,462.67	-4,360.71	-7.51%	319,414.83	400,355.02	-80,940.19	-25.34%
SubCategory 510 - SALARIES Total:		143,320.58	173,390.95	-30,070.37	-20.98%	802,869.98	1,094,948.13	-292,078.15	-36.38%
SubCategory: 520 - EMPLOYEE BENEFITS									
1-560-5104	PERS-ENGINEERING	4,002.76	4,770.04	-767.28	-19.17%	26,890.57	29,208.09	-2,317.52	-8.62%
1-560-5105	HEALTH INSURANCE	2,369.53	6,928.14	-4,558.61	-192.38%	27,889.57	26,243.89	1,645.68	5.90%
1-560-5106	LIFE INSURANCE	147.49	193.05	-45.56	-30.89%	681.69	817.71	-136.02	-19.95%
1-560-5107	DISABILITY INSURANCE	40.45	59.89	-19.44	-48.06%	205.59	251.74	-46.15	-22.45%
1-565-5104	PERS-FIELD	9,829.33	13,284.17	-3,454.84	-35.15%	62,581.95	78,158.56	-15,576.61	-24.89%
1-565-5105	HEALTH INSURANCE	5,553.10	18,013.17	-12,460.07	-224.38%	64,416.88	61,976.56	2,440.32	3.79%
1-565-5106	LIFE INSURANCE	337.12	468.83	-131.71	-39.07%	1,886.69	2,044.39	-157.70	-8.36%
1-565-5107	DISABILITY INSURANCE	107.86	145.45	-37.59	-34.85%	599.19	628.78	-29.59	-4.94%
1-565-5110	UNIFORMS	559.71	2,428.99	-1,869.28	-333.97%	2,292.29	9,805.17	-7,512.88	-327.75%
1-570-5104	PERS-OFFICE	7,255.96	8,994.71	-1,738.75	-23.96%	47,397.95	55,753.40	-8,355.45	-17.63%
1-570-5105	HEALTH INSURANCE	3,183.57	11,085.03	-7,901.46	-248.19%	37,331.28	38,196.37	-865.09	-2.32%
1-570-5106	LIFE INSURANCE	168.56	220.63	-52.07	-30.89%	906.14	962.08	-55.94	-6.17%
1-570-5107	DISABILITY INSURANCE	53.93	68.45	-14.52	-26.92%	281.68	295.92	-14.24	-5.06%
1-570-5110	UNIFORMS	955.95	0.00	955.95	100.00%	4,254.63	0.00	4,254.63	100.00%
SubCategory 520 - EMPLOYEE BENEFITS Total:		34,565.32	66,660.55	-32,095.23	-92.85%	277,616.10	304,342.66	-26,726.56	-9.63%

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		2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
SubCategory: 522 - PAYROLL TAXES									
1-560-5111	FICA	1,985.39	2,286.49	-301.10	-15.17%	12,973.71	16,075.25	-3,101.54	-23.91%
1-565-5111	FICA	4,932.86	6,655.55	-1,722.69	-34.92%	30,394.19	38,184.79	-7,790.60	-25.63%
1-570-5111	FICA	3,909.69	4,900.53	-990.84	-25.34%	23,036.85	27,208.66	-4,171.81	-18.11%
SubCategory 522 - PAYROLL TAXES Total:		10,827.94	13,842.57	-3,014.63	-27.84%	66,404.75	81,468.70	-15,063.95	-22.69%
SubCategory: 525 - TRAVEL & TRAINING									
1-555-5251	TRAVEL AND ENT EXPENSE	0.00	325.00	-325.00	0.00%	0.00	422.50	-422.50	0.00%
1-555-5252	TRAINING EXPENSE	810.28	0.00	810.28	100.00%	1,096.85	0.00	1,096.85	100.00%
1-560-5251	TRAVEL EXPENSE	920.35	0.00	920.35	100.00%	1,975.32	0.00	1,975.32	100.00%
1-560-5252	TRAINING EXPENSE	100.00	1,650.06	-1,550.06	-1,550.06%	225.00	2,000.06	-1,775.06	-788.92%
1-565-5251	TRAVEL AND TRAINING	218.00	2,356.17	-2,138.17	-980.81%	3,207.69	4,693.09	-1,485.40	-46.31%
1-570-5251	TRAVEL EXPENSE	0.00	1,217.54	-1,217.54	0.00%	433.68	1,217.54	-783.86	-180.75%
1-570-5252	TRAINING EXPENSE	0.00	643.06	-643.06	0.00%	1,067.50	1,038.06	29.44	2.76%
SubCategory 525 - TRAVEL & TRAINING Total:		2,048.63	6,191.83	-4,143.20	-202.24%	8,006.04	9,371.25	-1,365.21	-17.05%
SubCategory: 530 - UTILITIES									
1-555-5350	UTILITIES	4,205.12	4,190.00	15.12	0.36%	16,012.13	13,077.58	2,934.55	18.33%
1-565-5350	UTILITIES	9,285.53	10,853.75	-1,568.22	-16.89%	46,838.42	44,156.08	2,682.34	5.73%
SubCategory 530 - UTILITIES Total:		13,490.65	15,043.75	-1,553.10	-11.51%	62,850.55	57,233.66	5,616.89	8.94%
SubCategory: 535 - OPERATING SUPPLIES & OTHER									
1-555-5300	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	10.95	0.00	10.95	100.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	850.17	117.00	733.17	86.24%
1-555-5302	JANITORIAL EXPENSE	1,654.15	3,334.30	-1,680.15	-101.57%	10,401.33	10,054.03	347.30	3.34%
1-555-5305	MISCELLANEOUS	23,284.19	30,659.35	-7,375.16	-31.67%	71,655.80	116,818.11	-45,162.31	-63.03%
1-560-5305	MISCELLANEOUS	0.00	110.05	-110.05	0.00%	0.00	235.33	-235.33	0.00%
1-560-5306	SUPPLIES	27.00	10.82	16.18	59.93%	2,960.09	1,324.04	1,636.05	55.27%
1-560-5307	OUTSIDE SERVICES	1,406.67	1,880.83	-474.16	-33.71%	5,764.09	4,932.82	831.27	14.42%
1-560-5308	ASSOCIATION DUES & EXPENSE	40.00	0.00	40.00	100.00%	425.50	1,275.00	-849.50	-199.65%
1-565-5304	SAFETY EQUIPMENT	0.00	5,653.86	-5,653.86	0.00%	1,234.75	14,359.30	-13,124.55	-1,062.93%
1-565-5305	MISCELLANEOUS	50.11	258.48	-208.37	-415.83%	75.28	1,979.35	-1,904.07	-2,529.32%
1-565-5306	OFFICE SUPPLIES	126.64	124.92	1.72	1.36%	1,504.14	2,283.17	-779.03	-51.79%
1-565-5307	OUTSIDE SERVICES	963.29	784.77	178.52	18.53%	4,887.38	4,554.27	333.11	6.82%
1-565-5308	DUES, SUBSCR, LICENSE	52.00	0.00	52.00	100.00%	602.00	808.80	-206.80	-34.35%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	7,601.62	3,018.76	4,582.86	60.29%
1-570-5305	MISCELLANEOUS	232.47	722.96	-490.49	-210.99%	6,216.31	1,777.47	4,438.84	71.41%
1-570-5306	OFFICE SUPPLIES	399.90	2,156.97	-1,757.07	-439.38%	4,513.30	8,025.14	-3,511.84	-77.81%
1-570-5307	OUTSIDE SERVICES	582.42	51.53	530.89	91.15%	1,568.77	295.13	1,273.64	81.19%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	76.10	-76.10	0.00%	293.04	126.10	166.94	56.97%
1-570-5309	POSTAGE/MAILING	8,126.91	20,677.17	-12,550.26	-154.43%	72,066.45	70,614.21	1,452.24	2.02%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	586.36	-467.12	-391.75%
1-570-5311	PUBLIC RELATIONS	1,062.69	1,514.65	-451.96	-42.53%	2,680.55	1,514.65	1,165.90	43.49%
1-570-5312	ARKANSAS ONE CALL	509.32	709.30	-199.98	-39.26%	3,730.45	3,713.23	17.22	0.46%

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		2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-570-5313	CASH LONG/SHORT	129.19	-144.27	273.46	211.67%	255.42	-282.25	537.67	210.50%
1-570-5320	COMPUTER EXPENSE	990.14	593.38	396.76	40.07%	3,680.64	2,378.42	1,302.22	35.38%
SubCategory 535 - OPERATING SUPPLIES & OTHER Total:		39,637.09	69,175.17	-29,538.08	-74.52%	203,097.27	250,508.44	-47,411.17	-23.34%
SubCategory: 540 - TAXES AND FEES									
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,730.40	0.00	0.00%	70,382.40	58,652.00	11,730.40	16.67%
SubCategory 540 - TAXES AND FEES Total:		11,730.40	11,730.40	0.00	0.00%	70,382.40	58,652.00	11,730.40	16.67%
SubCategory: 550 - REPAIR & MAINTENANCE									
1-560-5551	VEHICLE EXPENSE	-1,287.67	851.83	-2,139.50	-166.15%	1,925.24	3,051.38	-1,126.14	-58.49%
1-565-5551	VEHICLE MAINT.	4,461.60	2,681.76	1,779.84	39.89%	24,560.01	22,362.24	2,197.77	8.95%
1-565-5552	FIELD REPAIR AND MAINT.	29,600.65	50,632.52	-21,031.87	-71.05%	206,011.87	170,144.79	35,867.08	17.41%
1-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	0.00	817.34	-817.34	0.00%
1-565-5555	SCADA HAND TOOLS	0.00	24.06	-24.06	0.00%	87.29	4,876.67	-4,789.38	-5,486.75%
1-565-5557	EQUIPMENT MAINT.	364.21	3,213.34	-2,849.13	-782.28%	7,900.16	11,096.81	-3,196.65	-40.46%
1-565-5558	SUPPLIES, HAND TOOLS	961.90	5,892.66	-4,930.76	-512.61%	26,118.59	16,329.03	9,789.56	37.48%
1-565-5559	GAS AND OIL	4,317.05	3,783.13	533.92	12.37%	28,689.28	29,197.84	-508.56	-1.77%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	4,434.06	0.00	4,434.06	100.00%
1-565-5561	BUILDING MAINT.	575.23	1,136.99	-561.76	-97.66%	9,782.54	4,667.28	5,115.26	52.29%
1-565-5563	WATER TOWER MAINT	2,080.10	1,196.28	883.82	42.49%	7,720.39	17,226.37	-9,505.98	-123.13%
SubCategory 550 - REPAIR & MAINTENANCE Total:		41,073.07	69,412.57	-28,339.50	-69.00%	317,229.43	279,769.75	37,459.68	11.81%
SubCategory: 560 - INSURANCE									
1-555-5600	INSURANCE	1,636.56	1,552.25	84.31	5.15%	10,077.38	9,313.50	763.88	7.58%
1-560-5601	WORKMANS COMPENSATION	533.86	602.81	-68.95	-12.92%	3,203.16	3,616.86	-413.70	-12.92%
1-560-5602	INSURANCE-BLDGS & IMPROVEMENT	27.89	29.99	-2.10	-7.53%	166.58	179.94	-13.36	-8.02%
1-560-5603	INSURANCE-VEHICLES	44.77	53.10	-8.33	-18.61%	268.62	318.60	-49.98	-18.61%
1-565-5601	WORKMANS COMPENSATION	2,349.42	1,865.71	483.71	20.59%	14,096.17	11,105.04	2,991.13	21.22%
1-565-5602	INS.-VEHICLES & BLDGS.	1,742.20	1,978.64	-236.44	-13.57%	10,466.20	12,078.08	-1,611.88	-15.40%
1-570-5601	WORKMANS COMPENSATION	57.37	44.21	13.16	22.94%	344.82	265.26	79.56	23.07%
SubCategory 560 - INSURANCE Total:		6,392.07	6,126.71	265.36	4.15%	38,622.93	36,877.28	1,745.65	4.52%
SubCategory: 565 - PROFESSIONAL FEES									
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,135.61	-0.01	0.00%	6,686.37	6,813.66	-127.29	-1.90%
1-555-5651	ATTORNEY RETAINER FEES	880.00	3,953.97	-3,073.97	-349.31%	12,440.00	12,013.97	426.03	3.42%
SubCategory 565 - PROFESSIONAL FEES Total:		2,015.60	5,089.58	-3,073.98	-152.51%	19,126.37	18,827.63	298.74	1.56%
SubCategory: 570 - BONDS									
1-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	33,178.64	31,861.98	1,316.66	3.97%	204,138.52	196,438.52	7,700.00	3.77%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-13,858.98	-13,858.98	0.00	0.00%
1-555-5703	2012 BOND INTEREST	15,731.25	14,631.25	1,100.00	6.99%	98,456.25	92,187.50	6,268.75	6.37%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	24,214.32	24,214.32	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,195.86	-1,195.86	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	3,631.56	3,631.56	0.00	0.00%

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		2022-2023 Dec. Activity	2023-2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	416.40	416.40	0.00	0.00%
	SubCategory 570 - BONDS Total:	51,111.13	48,694.47	2,416.66	4.73%	319,802.21	305,833.46	13,968.75	4.37%
	SubCategory: 580 - DEPRECIATION								
1-555-5800	DEPRECIATION	242,480.01	242,480.01	0.00	0.00%	1,454,880.06	1,454,880.06	0.00	0.00%
1-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	12,999.96	12,999.96	0.00	0.00%
1-565-5800	DEPRECIATION	9,166.66	9,166.66	0.00	0.00%	54,999.96	54,999.96	0.00	0.00%
	SubCategory 580 - DEPRECIATION Total:	253,813.33	253,813.33	0.00	0.00%	1,522,879.98	1,522,879.98	0.00	0.00%
	SubCategory: 581 - AMORTIZATION OF SOFTWARE								
1-555-5801	AMORIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	15,000.00	15,000.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	6,630.00	6,630.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	3,605.00	3,605.00	0.00	0.00%	21,630.00	21,630.00	0.00	0.00%
	SubCategory: 585 - BAD DEBTS								
1-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	15,390.66	15,853.15	-462.49	-3.01%
	SubCategory 585 - BAD DEBTS Total:	3,000.00	3,000.00	0.00	0.00%	15,390.66	15,853.15	-462.49	-3.01%
	SubCategory: 590 - COMPUTER MAINTENANCE								
1-555-5580	EQUIP. MAINT. FEES	146.46	2,489.00	-2,342.54	-1,599.44%	2,278.76	2,934.00	-655.24	-28.75%
1-555-5581	SOFTWARE MAINTENANCE FEES	12,426.58	18,931.25	-6,504.67	-52.34%	72,468.60	124,885.77	-52,417.17	-72.33%
1-560-5581	SOFTWARE MAINTENANCE	423.12	748.59	-325.47	-76.92%	4,322.36	4,491.54	-169.18	-3.91%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	12,996.16	22,168.84	-9,172.68	-70.58%	79,069.72	132,311.31	-53,241.59	-67.33%
	SubCategory: 595 - TRANSFER OF COSTS								
1-560-5950	TRANSFER ADMIN COSTS/SEWER	11,800.00	-4,200.00	16,000.00	135.59%	-9,200.00	-25,200.00	16,000.00	173.91%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	-19,375.00	625.00	-20,000.00	-103.23%	-16,250.00	3,750.00	-20,000.00	-123.08%
	SubCategory 595 - TRANSFER OF COSTS Total:	-7,575.00	-3,575.00	-4,000.00	-52.81%	-25,450.00	-21,450.00	-4,000.00	-15.72%
	Expense Total:	1,001,638.83	1,137,526.58	-135,887.75	-13.57%	6,922,554.17	7,164,774.10	-242,219.93	-3.50%
	Fund 1 Surplus (Deficit):	120,180.03	481,020.61	360,840.58	300.25%	3,241,902.93	3,655,431.92	413,528.99	12.76%
Fund: 2 - SEWER									
Revenue									
	RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
2-4440.00	RESIDENTIAL SEWER	785,400.51	874,115.90	88,715.39	11.30%	5,299,854.95	5,433,761.87	133,906.92	2.53%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	785,400.51	874,115.90	88,715.39	11.30%	5,299,854.95	5,433,761.87	133,906.92	2.53%
	RevCategory: 4450 - COMMERCIAL CONSUMPTION								
2-4450.00	COMMERCIAL SEWER	259,180.93	295,330.29	36,149.36	13.95%	1,787,532.88	1,873,151.71	85,618.83	4.79%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	259,180.93	295,330.29	36,149.36	13.95%	1,787,532.88	1,873,151.71	85,618.83	4.79%
	RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
2-4460.00	INDUSTRIAL SEWER	174,418.44	194,916.28	20,497.84	11.75%	1,339,073.76	1,245,447.68	-93,626.08	-6.99%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	174,418.44	194,916.28	20,497.84	11.75%	1,339,073.76	1,245,447.68	-93,626.08	-6.99%
	RevCategory: 4470 - MISCELLANEOUS SALES								
2-4470.02	LABOR SALES	0.00	4,047.59	4,047.59	0.00%	2,042.32	9,115.85	7,073.53	346.35%

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		2022-2023 Dec. Activity	2023-2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-4470.03	MACHINE TIME SALES	0.00	6,675.00	6,675.00	0.00%	625.00	11,711.14	11,086.14	1,773.78%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	0.00	10,722.59	10,722.59	0.00%	2,667.32	20,826.99	18,159.67	680.82%
	RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
2-4471.05	PENALTY	0.00	16,257.91	16,257.91	0.00%	32,197.61	91,561.99	59,364.38	184.38%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	0.00	16,257.91	16,257.91	0.00%	32,197.61	91,561.99	59,364.38	184.38%
	RevCategory: 4472 - INTEREST INCOME								
2-4472.00	INTEREST INCOME-INVESTMNTS	36,214.20	418,487.55	382,273.35	1,055.59%	120,247.19	613,228.11	492,980.92	409.97%
2-4472.01	INTEREST INCOME-BANK ACCTS	6,838.71	3,073.84	-3,764.87	-55.05%	21,420.46	33,687.10	12,266.64	57.27%
2-4472.98	INTEREST INCOME-BOND FUNDS	56.97	239.65	182.68	320.66%	7,227.59	21,662.24	14,434.65	199.72%
	RevCategory 4472 - INTEREST INCOME Total:	43,109.88	421,801.04	378,691.16	878.43%	148,895.24	668,577.45	519,682.21	349.03%
	RevCategory: 4475 - RENT INCOME								
2-4475.00	RENT INCOME	0.00	1,200.00	1,200.00	0.00%	1,200.00	3,600.00	2,400.00	200.00%
	RevCategory 4475 - RENT INCOME Total:	0.00	1,200.00	1,200.00	0.00%	1,200.00	3,600.00	2,400.00	200.00%
	RevCategory: 4476 - NEW CUSTOMER FEES								
2-4476.00	NEW CUSTOMER FEES	5,880.00	5,280.00	-600.00	-10.20%	36,210.00	38,160.00	1,950.00	5.39%
2-4476.10	ACCESS FEES	3,600.00	900.00	-2,700.00	-75.00%	80,430.00	134,400.00	53,970.00	67.10%
2-4476.20	IMPACT FEES	66,800.00	66,600.00	-200.00	-0.30%	446,600.00	652,600.00	206,000.00	46.13%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	76,280.00	72,780.00	-3,500.00	-4.59%	563,240.00	825,160.00	261,920.00	46.50%
	RevCategory: 4482 - INLAND BILLING REVENUE								
2-4482.00	INLAND BILLING REVENUE	5,492.75	5,552.50	59.75	1.09%	30,753.50	33,065.75	2,312.25	7.52%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	5,492.75	5,552.50	59.75	1.09%	30,753.50	33,065.75	2,312.25	7.52%
	RevCategory: 4485 - MISCELLANEOUS INCOME								
2-4485.00	MISCELLANEOUS INCOME	8,072.10	17,840.29	9,768.19	121.01%	79,054.68	2,663,474.07	2,584,419.39	3,269.15%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	8,072.10	17,840.29	9,768.19	121.01%	79,054.68	2,663,474.07	2,584,419.39	3,269.15%
	Revenue Total:	1,351,954.61	1,910,516.80	558,562.19	41.32%	9,284,469.94	12,858,627.51	3,574,157.57	38.50%
	Expense								
	SubCategory: 510 - SALARIES								
2-560-5100	SALARIES ENGINEERING	27,634.05	34,352.46	-6,718.41	-24.31%	155,880.48	203,548.86	-47,668.38	-30.58%
2-560-5102	CAPITALIZED COSTS	-11,342.50	-15,617.50	4,275.00	37.69%	-83,658.75	-80,760.00	-2,898.75	-3.46%
2-565-5100	FIELD SALARIES	76,096.94	90,300.90	-14,203.96	-18.67%	430,953.55	559,895.71	-128,942.16	-29.92%
2-565-5102	CAPITALIZED COSTS	-1,855.00	0.00	-1,855.00	-100.00%	-2,135.00	-3,097.50	962.50	45.08%
2-570-5100	OFFICE SALARIES	49,604.17	46,733.01	2,871.16	5.79%	297,963.70	322,669.87	-24,706.17	-8.29%
2-591-5100	SALARIES AND WAGES	77,713.70	91,883.80	-14,170.10	-18.23%	456,067.83	575,041.01	-118,973.18	-26.09%
2-591-5102	CAPITALIZED COSTS	-130.00	0.00	-130.00	-100.00%	-3,412.50	0.00	-3,412.50	-100.00%
	SubCategory 510 - SALARIES Total:	217,721.36	247,652.67	-29,931.31	-13.75%	1,251,659.31	1,577,297.95	-325,638.64	-26.02%
	SubCategory: 520 - EMPLOYEE BENEFITS								
2-560-5104	PERS-ENGINEERING	3,580.96	4,971.88	-1,390.92	-38.84%	23,346.60	28,295.16	-4,948.56	-21.20%
2-560-5105	HEALTH INSURANCE	1,184.77	4,156.89	-2,972.12	-250.86%	13,944.78	14,268.12	-323.34	-2.32%
2-560-5106	LIFE INSURANCE	58.67	79.56	-20.89	-35.61%	344.71	359.83	-15.12	-4.39%

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		2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-560-5107	DISABILITY INSURANCE	17.06	24.11	-7.05	-41.32%	101.98	90.17	11.81	11.58%
2-565-5104	PERS-FIELD	10,394.55	13,287.86	-2,893.31	-27.83%	64,172.87	79,495.84	-15,322.97	-23.88%
2-565-5105	HEALTH INSURANCE	6,737.87	22,170.06	-15,432.19	-229.04%	71,329.03	76,170.63	-4,841.60	-6.79%
2-565-5106	LIFE INSURANCE	359.23	530.41	-171.18	-47.65%	2,094.76	2,398.94	-304.18	-14.52%
2-565-5107	DISABILITY INSURANCE	104.00	160.76	-56.76	-54.58%	620.32	617.89	2.43	0.39%
2-565-5110	UNIFORMS	1,739.76	2,661.79	-922.03	-53.00%	3,970.58	10,918.44	-6,947.86	-174.98%
2-570-5104	PERS-OFFICE	6,404.60	6,634.74	-230.14	-3.59%	44,952.67	44,871.16	81.51	0.18%
2-570-5105	HEALTH INSURANCE	3,159.37	12,470.66	-9,311.29	-294.72%	39,842.60	43,618.04	-3,775.44	-9.48%
2-570-5106	LIFE INSURANCE	162.55	238.68	-76.13	-46.83%	1,039.81	1,048.76	-8.95	-0.86%
2-570-5107	DISABILITY INSURANCE	47.51	72.34	-24.83	-52.26%	307.95	422.84	-114.89	-37.31%
2-570-5110	UNIFORMS	1,161.63	0.00	1,161.63	100.00%	5,193.38	0.00	5,193.38	100.00%
2-591-5104	PERS-RPCF	10,551.21	13,171.18	-2,619.97	-24.83%	68,635.98	81,395.10	-12,759.12	-18.59%
2-591-5105	HEALTH INSURANCE	5,923.83	22,170.05	-16,246.22	-274.25%	67,993.05	77,746.59	-9,753.54	-14.34%
2-591-5106	LIFE & DISABILITY INSURANCE	384.31	587.47	-203.16	-52.86%	2,327.18	2,591.23	-264.05	-11.35%
2-591-5110	UNIFORMS	0.00	1,568.30	-1,568.30	0.00%	3,067.92	6,457.99	-3,390.07	-110.50%
SubCategory 520 - EMPLOYEE BENEFITS Total:		51,971.88	104,956.74	-52,984.86	-101.95%	413,286.17	470,766.73	-57,480.56	-13.91%
SubCategory: 522 - PAYROLL TAXES									
2-560-5111	FICA	1,852.13	2,631.25	-779.12	-42.07%	11,265.20	13,772.19	-2,506.99	-22.25%
2-565-5111	FICA	5,008.25	6,431.52	-1,423.27	-28.42%	30,674.79	37,918.56	-7,243.77	-23.61%
2-570-5111	FICA	3,268.61	3,468.19	-199.58	-6.11%	21,829.26	22,196.66	-367.40	-1.68%
2-591-5111	FICA	5,051.54	6,371.50	-1,319.96	-26.13%	32,443.88	38,239.88	-5,796.00	-17.86%
SubCategory 522 - PAYROLL TAXES Total:		15,180.53	18,902.46	-3,721.93	-24.52%	96,213.13	112,127.29	-15,914.16	-16.54%
SubCategory: 525 - TRAVEL & TRAINING									
2-555-5251	TRAVEL AND ENT EXPENSE	0.00	325.00	-325.00	0.00%	0.00	422.50	-422.50	0.00%
2-555-5252	TRAINING EXPENSE	810.26	0.00	810.26	100.00%	1,096.83	750.00	346.83	31.62%
2-560-5251	TRAVEL EXPENSE	2,173.48	0.00	2,173.48	100.00%	3,691.97	0.00	3,691.97	100.00%
2-560-5252	TRAINING EXPENSE	750.00	2,258.12	-1,508.12	-201.08%	1,175.00	2,993.12	-1,818.12	-154.73%
2-565-5251	TRAVEL AND TRAINING	1,937.62	643.04	1,294.58	66.81%	7,007.91	4,193.09	2,814.82	40.17%
2-570-5251	TRAVEL EXPENSE	230.82	0.00	230.82	100.00%	688.02	0.00	688.02	100.00%
2-570-5252	TRAINING EXPENSE	2,803.50	0.00	2,803.50	100.00%	3,401.00	130.00	3,271.00	96.18%
2-591-5251	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	4,332.05	932.90	3,399.15	78.47%
2-592-5251	TRAVEL & TRAINING	0.00	1,929.17	-1,929.17	0.00%	1,049.42	2,861.35	-1,811.93	-172.66%
2-593-5251	TRAVEL & TRAINING	0.00	40.00	-40.00	0.00%	355.30	22.80	332.50	93.58%
2-594-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	40.00	1,565.00	-1,525.00	-3,812.50%
2-595-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	0.00	40.00	-40.00	0.00%
SubCategory 525 - TRAVEL & TRAINING Total:		8,705.68	5,195.33	3,510.35	40.32%	22,837.50	13,910.76	8,926.74	39.09%
SubCategory: 530 - UTILITIES									
2-555-5350	UTILITIES	4,191.38	13,147.87	-8,956.49	-213.69%	15,933.45	21,796.29	-5,862.84	-36.80%
2-565-5350	UTILITIES	6,558.46	10,824.16	-4,265.70	-65.04%	39,599.33	40,157.90	-558.57	-1.41%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	579.17	0.00	579.17	100.00%	3,578.79	2,226.17	1,352.62	37.80%
2-591-5350	TELEPHONE EXPENSE	1,183.31	1,528.16	-344.85	-29.14%	7,226.42	7,257.24	-30.82	-0.43%

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		2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-593-5350	UTILITIES	56,545.34	52,881.63	3,663.71	6.48%	355,469.15	336,645.42	18,823.73	5.30%
	SubCategory 530 - UTILITIES Total:	69,057.66	78,381.82	-9,324.16	-13.50%	421,807.14	408,083.02	13,724.12	3.25%
	SubCategory: 535 - OPERATING SUPPLIES & OTHER								
2-555-5300	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	10.95	0.00	10.95	100.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	850.17	117.00	733.17	86.24%
2-555-5302	JANITORIAL EXPENSE	1,654.15	3,334.30	-1,680.15	-101.57%	10,400.31	10,054.03	346.28	3.33%
2-555-5305	MISCELLANEOUS	24,568.49	31,683.75	-7,115.26	-28.96%	73,120.39	118,194.73	-45,074.34	-61.64%
2-560-5305	MISCELLANEOUS	0.00	154.33	-154.33	0.00%	0.00	279.61	-279.61	0.00%
2-560-5306	SUPPLIES	27.00	10.83	16.17	59.89%	1,448.17	1,399.57	48.60	3.36%
2-560-5307	OUTSIDE SERVICES	180.83	278.28	-97.45	-53.89%	1,272.93	834.14	438.79	34.47%
2-560-5308	ASSOCIATION DUES & EXPENSE	40.00	0.00	40.00	100.00%	177.50	40.00	137.50	77.46%
2-565-5304	SAFETY EQUIPMENT	0.00	941.49	-941.49	0.00%	1,149.59	3,864.62	-2,715.03	-236.17%
2-565-5305	MISCELLANEOUS	50.12	729.07	-678.95	-1,354.65%	584.29	2,471.87	-1,887.58	-323.06%
2-565-5306	OFFICE SUPPLIES	126.65	0.00	126.65	100.00%	1,682.87	2,878.00	-1,195.13	-71.02%
2-565-5307	OUTSIDE SERVICES	575.29	3,172.34	-2,597.05	-451.43%	4,308.94	7,290.43	-2,981.49	-69.19%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	52.00	1,183.00	-1,131.00	-2,175.00%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	20,169.54	-20,169.54	0.00%
2-570-5305	MISCELLANEOUS	232.49	774.44	-541.95	-233.11%	2,287.79	1,941.84	345.95	15.12%
2-570-5306	OFFICE SUPPLIES	399.88	2,341.23	-1,941.35	-485.48%	4,513.27	7,353.17	-2,839.90	-62.92%
2-570-5307	OUTSIDE SERVICES	616.41	3,094.97	-2,478.56	-402.10%	1,602.78	10,597.23	-8,994.45	-561.18%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	76.11	-76.11	0.00%	293.04	381.11	-88.07	-30.05%
2-570-5309	POSTAGE/MAILING	8,126.90	20,677.19	-12,550.29	-154.43%	72,066.44	70,620.18	1,446.26	2.01%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	119.24	586.37	-467.13	-391.76%
2-570-5311	PUBLIC RELATIONS	1,062.69	1,514.64	-451.95	-42.53%	2,850.87	1,514.64	1,336.23	46.87%
2-570-5312	ARKANSAS ONE CALL	509.33	709.30	-199.97	-39.26%	3,730.45	3,713.22	17.23	0.46%
2-570-5320	COMPUTER EXPENSE	990.15	1,428.01	-437.86	-44.22%	3,680.77	3,272.18	408.59	11.10%
2-591-5304	PERSONNEL SAFETY EQUIP.	150.00	1,046.26	-896.26	-597.51%	2,953.42	6,176.71	-3,223.29	-109.14%
2-591-5305	MISCELLANEOUS	0.00	295.77	-295.77	0.00%	49.28	479.48	-430.20	-872.97%
2-591-5306	OFFICE SUPPLIES & POSTAGE	112.36	50.33	62.03	55.21%	2,303.41	1,714.05	589.36	25.59%
2-591-5307	OUTSIDE SERVICES	897.50	350.00	547.50	61.00%	4,183.51	2,308.03	1,875.48	44.83%
2-591-5308	PUBLICATIONS AND DUES	160.00	0.00	160.00	100.00%	10,745.00	10,600.00	145.00	1.35%
2-591-5310	OFFICE MACHINE MAINT.	0.00	17.51	-17.51	0.00%	77.76	17.51	60.25	77.48%
2-592-5306	LABORATORY SUPPLIES	2,353.98	0.00	2,353.98	100.00%	5,893.47	2,313.14	3,580.33	60.75%
2-592-5307	OUTSIDE SERVICES	0.00	97.77	-97.77	0.00%	4,227.11	4,910.70	-683.59	-16.17%
2-592-5314	PLANT RESEARCH	4,719.11	320.00	4,399.11	93.22%	6,012.82	2,261.52	3,751.30	62.39%
2-593-5305	MISCELLANEOUS	0.00	52.00	-52.00	0.00%	0.00	52.00	-52.00	0.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	181.21	230.37	-49.16	-27.13%
2-593-5307	OUTSIDE SERVICES	40.00	218.07	-178.07	-445.18%	3,991.85	14,429.90	-10,438.05	-261.48%
2-594-5305	MISCELLANEOUS	210.35	0.00	210.35	100.00%	286.50	676.81	-390.31	-136.23%
2-594-5307	OUTSIDE SERVICES	1,478.27	8,062.65	-6,584.38	-445.41%	27,594.01	34,383.46	-6,789.45	-24.60%
2-595-5306	SUPPLIES	0.00	0.00	0.00	0.00%	22.97	0.00	22.97	100.00%

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		2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-595-5307	OUTSIDE SERVICES	330.00	467.18	-137.18	-41.57%	8,024.80	1,391.40	6,633.40	82.66%
SubCategory 535 - OPERATING SUPPLIES & OTHER Total:		49,611.95	81,897.82	-32,285.87	-65.08%	262,749.88	350,701.56	-87,951.68	-33.47%
SubCategory: 540 - TAXES AND FEES									
2-555-5401	CITY FRANCHISE FEES	43,751.67	98,324.12	-54,572.45	-124.73%	296,523.95	355,327.04	-58,803.09	-19.83%
SubCategory 540 - TAXES AND FEES Total:		43,751.67	98,324.12	-54,572.45	-124.73%	296,523.95	355,327.04	-58,803.09	-19.83%
SubCategory: 550 - REPAIR & MAINTENANCE									
2-560-5551	VEHICLE EXPENSE	43.67	1,237.24	-1,193.57	-2,733.16%	830.18	1,752.97	-922.79	-111.16%
2-565-5551	VEHICLE MAINT.	3,773.78	5,414.04	-1,640.26	-43.46%	12,902.58	16,578.94	-3,676.36	-28.49%
2-565-5552	FIELD REPAIR AND MAINT.	2,610.28	4,203.11	-1,592.83	-61.02%	10,524.84	65,673.68	-55,148.84	-523.99%
2-565-5553	BACKHOE	0.00	23.38	-23.38	0.00%	-9.89	734.18	-744.07	-7,523.46%
2-565-5554	CAMERA	1,175.48	3,452.92	-2,277.44	-193.75%	6,951.34	4,704.43	2,246.91	32.32%
2-565-5555	SCADA HAND TOOLS	0.00	24.06	-24.06	0.00%	87.31	1,308.52	-1,221.21	-1,398.71%
2-565-5556	FLUSHTRUCKS	7,225.70	397.91	6,827.79	94.49%	53,734.57	30,767.80	22,966.77	42.74%
2-565-5557	EQUIPMENT MAINT.	64.35	2,803.10	-2,738.75	-4,256.02%	2,703.17	9,511.96	-6,808.79	-251.88%
2-565-5558	SUPPLIES, HAND TOOLS	133.04	1,111.73	-978.69	-735.64%	10,727.25	5,144.78	5,582.47	52.04%
2-565-5559	GAS AND OIL	5,841.04	4,139.56	1,701.48	29.13%	38,129.69	31,420.83	6,708.86	17.59%
2-565-5560	GENERATOR MAINTENANCE	0.00	543.67	-543.67	0.00%	6,310.92	617.06	5,693.86	90.22%
2-565-5561	BUILDING MAINT.	575.25	1,137.03	-561.78	-97.66%	9,717.37	5,870.24	3,847.13	39.59%
2-565-5563	LIFT STATION MAINT	4,518.63	790.41	3,728.22	82.51%	12,235.53	7,958.03	4,277.50	34.96%
2-591-5558	MINOR EQUIPMENT	0.00	197.08	-197.08	0.00%	0.00	197.08	-197.08	0.00%
2-592-5557	EQUIPMENT MAINT.	0.00	250.49	-250.49	0.00%	905.19	600.89	304.30	33.62%
2-592-5558	MINOR EQUIPMENT	42.56	0.00	42.56	100.00%	324.71	1,755.00	-1,430.29	-440.48%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	0.00	4,692.31	-4,692.31	0.00%
2-593-5558	MINOR EQUIPMENT	215.59	0.00	215.59	100.00%	574.59	0.00	574.59	100.00%
2-594-5551	VEHICLE EXPENSE	0.00	185.68	-185.68	0.00%	202.12	2,876.78	-2,674.66	-1,323.30%
2-594-5557	EQUIPMENT MAINT.	8,968.67	81,793.16	-72,824.49	-811.99%	127,533.72	228,945.10	-101,411.38	-79.52%
2-594-5559	SUPPORT EQUIPMENT	-16.00	0.00	-16.00	-100.00%	7,806.47	0.00	7,806.47	100.00%
2-594-5560	EQUIPMENT RENTAL	0.00	127.84	-127.84	0.00%	281.51	381.22	-99.71	-35.42%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,581.20	4,389.79	-2,808.59	-177.62%	9,118.61	12,705.90	-3,587.29	-39.34%
2-594-5562	MAINTENANCE SUPPLIES	408.25	1,609.24	-1,200.99	-294.18%	8,076.92	5,144.36	2,932.56	36.31%
2-595-5561	WEED CONTROL	0.00	0.00	0.00	0.00%	0.00	565.46	-565.46	0.00%
SubCategory 550 - REPAIR & MAINTENANCE Total:		37,161.49	113,831.44	-76,669.95	-206.32%	319,668.70	439,907.52	-120,238.82	-37.61%
SubCategory: 560 - INSURANCE									
2-555-5600	INSURANCE	787.23	795.60	-8.37	-1.06%	4,989.85	4,773.60	216.25	4.33%
2-560-5601	WORKMANS COMPENSATION	352.28	288.45	63.83	18.12%	2,113.68	1,730.70	382.98	18.12%
2-560-5602	INSURANCE-BLDGS & IMPROVEMENT	24.63	29.99	-5.36	-21.76%	150.28	179.94	-29.66	-19.74%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	109.14	109.14	0.00	0.00%
2-565-5601	WORKMANS COMPENSATION	2,347.14	2,154.55	192.59	8.21%	14,082.99	12,371.09	1,711.90	12.16%
2-565-5602	INS.-VEHICLES & BLDGS.	1,222.79	1,531.17	-308.38	-25.22%	8,382.20	9,187.02	-804.82	-9.60%
2-565-5603	INSURANCE-VEHICLES	50.04	0.00	50.04	100.00%	50.04	0.00	50.04	100.00%
2-570-5601	WORKMANS COMPENSATION	57.23	46.45	10.78	18.84%	343.38	278.70	64.68	18.84%

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		2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-591-5601	WORKMANS COMPENSATION	1,202.21	1,135.15	67.06	5.58%	7,213.26	6,810.90	402.36	5.58%
2-591-5602	INSURANCE-BLDGS & VEHICLES	4,348.24	4,273.19	75.05	1.73%	25,956.23	25,639.14	317.09	1.22%
	SubCategory 560 - INSURANCE Total:	10,409.98	10,272.74	137.24	1.32%	63,391.05	61,080.23	2,310.82	3.65%
	SubCategory: 565 - PROFESSIONAL FEES								
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,135.61	-0.01	0.00%	6,686.37	6,813.66	-127.29	-1.90%
2-555-5651	ATTORNEY RETAINER FEES	3,760.00	4,453.27	-693.27	-18.44%	17,080.00	15,873.27	1,206.73	7.07%
	SubCategory 565 - PROFESSIONAL FEES Total:	4,895.60	5,588.88	-693.28	-14.16%	23,766.37	22,686.93	1,079.44	4.54%
	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	23,183.33	19,116.67	4,066.66	17.54%	154,766.66	130,966.66	23,800.00	15.38%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-55,297.44	-55,297.44	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-19,307.16	-19,307.16	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	789.12	789.12	0.00	0.00%
	SubCategory 570 - BONDS Total:	10,880.75	6,814.09	4,066.66	37.37%	84,951.18	61,151.18	23,800.00	28.02%
	SubCategory: 580 - DEPRECIATION								
2-555-5800	DEPRECIATION	186,916.66	186,916.66	0.00	0.00%	1,131,499.96	1,121,499.96	10,000.00	0.88%
2-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	12,999.96	12,999.96	0.00	0.00%
2-565-5800	DEPRECIATION	17,500.00	17,500.00	0.00	0.00%	105,000.00	105,000.00	0.00	0.00%
2-591-5800	DEPRECIATION-WWTP	205,833.33	205,833.33	0.00	0.00%	1,234,999.98	1,234,999.98	0.00	0.00%
	SubCategory 580 - DEPRECIATION Total:	412,416.65	412,416.65	0.00	0.00%	2,484,499.90	2,474,499.90	10,000.00	0.40%
	SubCategory: 581 - AMORTIZATION OF SOFTWARE								
2-555-5801	AMORTIZATION OF SOFTWARE HOSTI	2,500.00	2,500.00	0.00	0.00%	15,000.00	15,000.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOSTI	1,105.00	1,105.00	0.00	0.00%	6,630.00	6,630.00	0.00	0.00%
	SubCategory 581 - AMORTIZATION OF SOFTWARE Total:	3,605.00	3,605.00	0.00	0.00%	21,630.00	21,630.00	0.00	0.00%
	SubCategory: 585 - BAD DEBTS								
2-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	18,317.70	18,000.00	317.70	1.73%
	SubCategory 585 - BAD DEBTS Total:	3,000.00	3,000.00	0.00	0.00%	18,317.70	18,000.00	317.70	1.73%
	SubCategory: 590 - COMPUTER MAINTENANCE								
2-555-5580	EQUIP. MAINT. FEES	146.46	2,489.00	-2,342.54	-1,599.44%	2,278.76	2,934.00	-655.24	-28.75%
2-555-5581	SOFTWARE MAINTENANCE FEES	12,426.57	18,931.24	-6,504.67	-52.34%	72,468.63	122,945.66	-50,477.03	-69.65%
2-560-5582	SOFTWARE MAINTENANCE	273.12	283.26	-10.14	-3.71%	1,638.68	1,699.56	-60.88	-3.72%
2-565-5580	SOFTWARE MAINTENANCE	169.17	0.00	169.17	100.00%	1,015.02	0.00	1,015.02	100.00%
2-591-5583	COMPUTER EXPENSE	1,425.04	1,403.69	21.35	1.50%	8,417.86	15,038.29	-6,620.43	-78.65%
	SubCategory 590 - COMPUTER MAINTENANCE Total:	14,440.36	23,107.19	-8,666.83	-60.02%	85,818.95	142,617.51	-56,798.56	-66.18%
	SubCategory: 595 - TRANSFER OF COSTS								
2-560-5950	TRANSFER ADMIN COSTS/WATER	-11,800.00	4,200.00	-16,000.00	-135.59%	9,200.00	25,200.00	-16,000.00	-173.91%
2-570-5950	TRANSFER ADMIN COSTS/WATER	19,375.00	-625.00	20,000.00	103.23%	16,250.00	-3,750.00	20,000.00	123.08%
	SubCategory 595 - TRANSFER OF COSTS Total:	7,575.00	3,575.00	4,000.00	52.81%	25,450.00	21,450.00	4,000.00	15.72%

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		2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
		Dec. Activity	Dec. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
SubCategory: 597 - CHEMICALS									
2-592-5970	CHEMICALS	0.00	0.00	0.00	0.00%	0.00	5,906.31	-5,906.31	0.00%
2-593-5970	CHEMICALS	9,945.60	17,604.95	-7,659.35	-77.01%	70,052.97	56,506.33	13,546.64	19.34%
2-595-5970	CHEMICALS	0.00	197.58	-197.58	0.00%	29,047.44	197.58	28,849.86	99.32%
SubCategory 597 - CHEMICALS Total:		9,945.60	17,802.53	-7,856.93	-79.00%	99,100.41	62,610.22	36,490.19	36.82%
SubCategory: 598 - SLUDGE DISPOSAL									
2-595-5980	SLUDGE DISPOSAL COSTS	45,985.77	66,157.99	-20,172.22	-43.87%	234,194.42	253,269.39	-19,074.97	-8.14%
2-595-5981	SLUDGE DISPOSAL REVENUE	-819.59	-5,001.58	4,181.99	510.25%	-11,070.82	-19,847.26	8,776.44	79.28%
SubCategory 598 - SLUDGE DISPOSAL Total:		45,166.18	61,156.41	-15,990.23	-35.40%	223,123.60	233,422.13	-10,298.53	-4.62%
Expense Total:		1,015,497.34	1,296,480.89	-280,983.55	-27.67%	6,214,794.94	6,847,269.97	-632,475.03	-10.18%
Fund 2 Surplus (Deficit):		336,457.27	614,035.91	277,578.64	82.50%	3,069,675.00	6,011,357.54	2,941,682.54	95.83%
Total Surplus (Deficit):		456,637.30	1,095,056.52	638,419.22	139.81%	6,311,577.93	9,666,789.46	3,355,211.53	53.16%

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Group Summary

SubCategory	2022-2023 Dec. Activity	2023-2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	598,656.60	670,230.30	71,573.70	11.96%	5,672,031.71	5,503,004.43	-169,027.28	-2.98%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	598,656.60	670,230.30	71,573.70	11.96%	5,672,031.71	5,503,004.43	-169,027.28	-2.98%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	294,243.95	332,317.00	38,073.05	12.94%	2,752,563.90	2,826,494.45	73,930.55	2.69%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	294,243.95	332,317.00	38,073.05	12.94%	2,752,563.90	2,826,494.45	73,930.55	2.69%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	116,814.60	130,147.54	13,332.94	11.41%	903,919.51	837,908.57	-66,010.94	-7.30%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	116,814.60	130,147.54	13,332.94	11.41%	903,919.51	837,908.57	-66,010.94	-7.30%
RevCategory: 4470 - MISCELLANEOUS SALES								
	23,788.40	64,423.04	40,634.64	170.82%	193,781.87	279,017.35	85,235.48	43.99%
RevCategory 4470 - MISCELLANEOUS SALES Total:	23,788.40	64,423.04	40,634.64	170.82%	193,781.87	279,017.35	85,235.48	43.99%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	10,768.60	57,384.48	46,615.88	432.89%	138,093.53	338,247.33	200,153.80	144.94%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	10,768.60	57,384.48	46,615.88	432.89%	138,093.53	338,247.33	200,153.80	144.94%
RevCategory: 4472 - INTEREST INCOME								
	31,285.46	319,240.08	287,954.62	920.41%	116,366.28	550,250.54	433,884.26	372.86%
RevCategory 4472 - INTEREST INCOME Total:	31,285.46	319,240.08	287,954.62	920.41%	116,366.28	550,250.54	433,884.26	372.86%
RevCategory: 4475 - RENT INCOME								
	1,195.00	1,195.00	0.00	0.00%	7,174.00	7,170.00	-4.00	-0.06%
RevCategory 4475 - RENT INCOME Total:	1,195.00	1,195.00	0.00	0.00%	7,174.00	7,170.00	-4.00	-0.06%
RevCategory: 4476 - NEW CUSTOMER FEES								
	39,475.00	37,850.00	-1,625.00	-4.12%	345,025.00	443,200.00	98,175.00	28.45%
RevCategory 4476 - NEW CUSTOMER FEES Total:	39,475.00	37,850.00	-1,625.00	-4.12%	345,025.00	443,200.00	98,175.00	28.45%
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,492.75	5,552.50	59.75	1.09%	30,753.50	33,065.75	2,312.25	7.52%
RevCategory 4482 - INLAND BILLING REVENUE Total:	5,492.75	5,552.50	59.75	1.09%	30,753.50	33,065.75	2,312.25	7.52%
RevCategory: 4485 - MISCELLANEOUS INCOME								
	98.50	207.25	108.75	110.41%	4,747.80	1,847.60	-2,900.20	-61.09%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	98.50	207.25	108.75	110.41%	4,747.80	1,847.60	-2,900.20	-61.09%
Revenue Total:	1,121,818.86	1,618,547.19	496,728.33	44.28%	10,164,457.10	10,820,206.02	655,748.92	6.45%
Expense								
500 - WATER PURCHASES	379,586.86	373,155.86	6,431.00	1.69%	3,123,025.78	2,995,716.70	127,309.08	4.08%
510 - SALARIES	143,320.58	173,390.95	-30,070.37	-20.98%	802,869.98	1,094,948.13	-292,078.15	-36.38%
520 - EMPLOYEE BENEFITS	34,565.32	66,660.55	-32,095.23	-92.85%	277,616.10	304,342.66	-26,726.56	-9.63%

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SubCategory	2022-2023 Dec. Activity	2023-2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
522 - PAYROLL TAXES	10,827.94	13,842.57	-3,014.63	-27.84%	66,404.75	81,468.70	-15,063.95	-22.69%
525 - TRAVEL & TRAINING	2,048.63	6,191.83	-4,143.20	-202.24%	8,006.04	9,371.25	-1,365.21	-17.05%
530 - UTILITIES	13,490.65	15,043.75	-1,553.10	-11.51%	62,850.55	57,233.66	5,616.89	8.94%
535 - OPERATING SUPPLIES & OTHER	39,637.09	69,175.17	-29,538.08	-74.52%	203,097.27	250,508.44	-47,411.17	-23.34%
540 - TAXES AND FEES	11,730.40	11,730.40	0.00	0.00%	70,382.40	58,652.00	11,730.40	16.67%
550 - REPAIR & MAINTENANCE	41,073.07	69,412.57	-28,339.50	-69.00%	317,229.43	279,769.75	37,459.68	11.81%
560 - INSURANCE	6,392.07	6,126.71	265.36	4.15%	38,622.93	36,877.28	1,745.65	4.52%
565 - PROFESSIONAL FEES	2,015.60	5,089.58	-3,073.98	-152.51%	19,126.37	18,827.63	298.74	1.56%
570 - BONDS	51,111.13	48,694.47	2,416.66	4.73%	319,802.21	305,833.46	13,968.75	4.37%
580 - DEPRECIATION	253,813.33	253,813.33	0.00	0.00%	1,522,879.98	1,522,879.98	0.00	0.00%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	21,630.00	21,630.00	0.00	0.00%
585 - BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	15,390.66	15,853.15	-462.49	-3.01%
590 - COMPUTER MAINTENANCE	12,996.16	22,168.84	-9,172.68	-70.58%	79,069.72	132,311.31	-53,241.59	-67.33%
595 - TRANSFER OF COSTS	-7,575.00	-3,575.00	-4,000.00	-52.81%	-25,450.00	-21,450.00	-4,000.00	-15.72%
Expense Total:	1,001,638.83	1,137,526.58	-135,887.75	-13.57%	6,922,554.17	7,164,774.10	-242,219.93	-3.50%
Fund 1 Surplus (Deficit):	120,180.03	481,020.61	360,840.58	300.25%	3,241,902.93	3,655,431.92	413,528.99	12.76%
Fund: 2 - SEWER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	785,400.51	874,115.90	88,715.39	11.30%	5,299,854.95	5,433,761.87	133,906.92	2.53%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	785,400.51	874,115.90	88,715.39	11.30%	5,299,854.95	5,433,761.87	133,906.92	2.53%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	259,180.93	295,330.29	36,149.36	13.95%	1,787,532.88	1,873,151.71	85,618.83	4.79%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	259,180.93	295,330.29	36,149.36	13.95%	1,787,532.88	1,873,151.71	85,618.83	4.79%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	174,418.44	194,916.28	20,497.84	11.75%	1,339,073.76	1,245,447.68	-93,626.08	-6.99%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	174,418.44	194,916.28	20,497.84	11.75%	1,339,073.76	1,245,447.68	-93,626.08	-6.99%
RevCategory: 4470 - MISCELLANEOUS SALES								
	0.00	10,722.59	10,722.59	0.00%	2,667.32	20,826.99	18,159.67	680.82%
RevCategory 4470 - MISCELLANEOUS SALES Total:	0.00	10,722.59	10,722.59	0.00%	2,667.32	20,826.99	18,159.67	680.82%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	0.00	16,257.91	16,257.91	0.00%	32,197.61	91,561.99	59,364.38	184.38%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	0.00	16,257.91	16,257.91	0.00%	32,197.61	91,561.99	59,364.38	184.38%
RevCategory: 4472 - INTEREST INCOME								
	43,109.88	421,801.04	378,691.16	878.43%	148,895.24	668,577.45	519,682.21	349.03%
RevCategory 4472 - INTEREST INCOME Total:	43,109.88	421,801.04	378,691.16	878.43%	148,895.24	668,577.45	519,682.21	349.03%
RevCategory: 4475 - RENT INCOME								
	0.00	1,200.00	1,200.00	0.00%	1,200.00	3,600.00	2,400.00	200.00%
RevCategory 4475 - RENT INCOME Total:	0.00	1,200.00	1,200.00	0.00%	1,200.00	3,600.00	2,400.00	200.00%

Prior-Year Comparative Income Statement

For the Period Ending 12/31/2023

SubCategory	2022-2023 Dec. Activity	2023-2024 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4476 - NEW CUSTOMER FEES								
	76,280.00	72,780.00	-3,500.00	-4.59%	563,240.00	825,160.00	261,920.00	46.50%
RevCategory 4476 - NEW CUSTOMER FEES Total:	76,280.00	72,780.00	-3,500.00	-4.59%	563,240.00	825,160.00	261,920.00	46.50%
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,492.75	5,552.50	59.75	1.09%	30,753.50	33,065.75	2,312.25	7.52%
RevCategory 4482 - INLAND BILLING REVENUE Total:	5,492.75	5,552.50	59.75	1.09%	30,753.50	33,065.75	2,312.25	7.52%
RevCategory: 4485 - MISCELLANEOUS INCOME								
	8,072.10	17,840.29	9,768.19	121.01%	79,054.68	2,663,474.07	2,584,419.39	3,269.15%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	8,072.10	17,840.29	9,768.19	121.01%	79,054.68	2,663,474.07	2,584,419.39	3,269.15%
Revenue Total:	1,351,954.61	1,910,516.80	558,562.19	41.32%	9,284,469.94	12,858,627.51	3,574,157.57	38.50%
Expense								
510 - SALARIES	217,721.36	247,652.67	-29,931.31	-13.75%	1,251,659.31	1,577,297.95	-325,638.64	-26.02%
520 - EMPLOYEE BENEFITS	51,971.88	104,956.74	-52,984.86	-101.95%	413,286.17	470,766.73	-57,480.56	-13.91%
522 - PAYROLL TAXES	15,180.53	18,902.46	-3,721.93	-24.52%	96,213.13	112,127.29	-15,914.16	-16.54%
525 - TRAVEL & TRAINING	8,705.68	5,195.33	3,510.35	40.32%	22,837.50	13,910.76	8,926.74	39.09%
530 - UTILITIES	69,057.66	78,381.82	-9,324.16	-13.50%	421,807.14	408,083.02	13,724.12	3.25%
535 - OPERATING SUPPLIES & OTHER	49,611.95	81,897.82	-32,285.87	-65.08%	262,749.88	350,701.56	-87,951.68	-33.47%
540 - TAXES AND FEES	43,751.67	98,324.12	-54,572.45	-124.73%	296,523.95	355,327.04	-58,803.09	-19.83%
550 - REPAIR & MAINTENANCE	37,161.49	113,831.44	-76,669.95	-206.32%	319,668.70	439,907.52	-120,238.82	-37.61%
560 - INSURANCE	10,409.98	10,272.74	137.24	1.32%	63,391.05	61,080.23	2,310.82	3.65%
565 - PROFESSIONAL FEES	4,895.60	5,588.88	-693.28	-14.16%	23,766.37	22,686.93	1,079.44	4.54%
570 - BONDS	10,880.75	6,814.09	4,066.66	37.37%	84,951.18	61,151.18	23,800.00	28.02%
580 - DEPRECIATION	412,416.65	412,416.65	0.00	0.00%	2,484,499.90	2,474,499.90	10,000.00	0.40%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	21,630.00	21,630.00	0.00	0.00%
585 - BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	18,317.70	18,000.00	317.70	1.73%
590 - COMPUTER MAINTENANCE	14,440.36	23,107.19	-8,666.83	-60.02%	85,818.95	142,617.51	-56,798.56	-66.18%
595 - TRANSFER OF COSTS	7,575.00	3,575.00	4,000.00	52.81%	25,450.00	21,450.00	4,000.00	15.72%
597 - CHEMICALS	9,945.60	17,802.53	-7,856.93	-79.00%	99,100.41	62,610.22	36,490.19	36.82%
598 - SLUDGE DISPOSAL	45,166.18	61,156.41	-15,990.23	-35.40%	223,123.60	233,422.13	-10,298.53	-4.62%
Expense Total:	1,015,497.34	1,296,480.89	-280,983.55	-27.67%	6,214,794.94	6,847,269.97	-632,475.03	-10.18%
Fund 2 Surplus (Deficit):	336,457.27	614,035.91	277,578.64	82.50%	3,069,675.00	6,011,357.54	2,941,682.54	95.83%
Total Surplus (Deficit):	456,637.30	1,095,056.52	638,419.22	139.81%	6,311,577.93	9,666,789.46	3,355,211.53	53.16%

Fund Summary

Fund	2022-2023	2023-2024	Dec. Variance		2022-2023	2023-2024	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	120,180.03	481,020.61	360,840.58	300.25%	3,241,902.93	3,655,431.92	413,528.99	12.76%
2 - SEWER	336,457.27	614,035.91	277,578.64	82.50%	3,069,675.00	6,011,357.54	2,941,682.54	95.83%
Total Surplus (Deficit):	456,637.30	1,095,056.52	638,419.22	139.81%	6,311,577.93	9,666,789.46	3,355,211.53	53.16%



Rogers Water Utilities, AR

Balance Sheet

Account Summary

As Of 12/31/2023

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
** ASSETS & DEFERRED OUTFLOWS**			
010 - CASH-DEMAND DEPOSITS	6,994,448.55	5,882,865.28	1,111,583.27
020 - INVESTMENTS	16,221,983.23	15,237,790.05	984,193.18
030 - ACCOUNTS RECEIVABLE	2,387,626.40	2,463,905.15	-76,278.75
035 - DUE FROM OTHER FUNDS	30,850,840.49	9,990,212.74	20,860,627.75
040 - OTHER CURRENT ASSETS	41,669.23	87,687.74	-46,018.51
050 - RESTRICTED FUNDS	746,987.76	543,810.37	203,177.39
060 - INVENTORY	935,093.15	816,541.83	118,551.32
080 - PROPERTY PLANT & EQUIPMENT	103,677,604.79	99,405,090.58	4,272,514.21
081 - INTANGIBLE ASSETS	227,210.00	270,470.00	-43,260.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	905,882.10	322,491.27	583,390.83
Total ** ASSETS & DEFERRED OUTFLOWS**:	162,989,345.70	135,020,865.01	27,968,480.69
Total Assets:	162,989,345.70	135,020,865.01	27,968,480.69
Liability			
** LIABILITIES & DEFERRED INFLOWS **			
100 - ACCOUNTS PAYABLE	1,973,384.87	1,602,772.36	-370,612.51
120 - ACCRUED LIABILITIES	17,330,793.46	17,842,702.99	511,909.53
130 - OTHER LIABILITIES	1,458,125.65	1,403,900.00	-54,225.65
135 - DUE TO OTHER FUNDS	28,660,331.32	10,201,376.30	-18,458,955.02
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,074,467.77	1,521,676.42	-552,791.35
Total ** LIABILITIES & DEFERRED INFLOWS **:	51,497,103.07	32,572,428.07	-18,924,675.00
Total Liability:	51,497,103.07	32,572,428.07	-18,924,675.00
Equity			
** EQUITY **			
200 - FUND BALANCE	107,836,810.71	99,206,731.55	8,630,079.16
Total ** EQUITY **:	107,836,810.71	99,206,731.55	8,630,079.16
Total Beginning Equity:	107,836,810.71	99,206,731.55	8,630,079.16
Total Revenue	10,820,206.02	10,164,457.10	655,748.92
Total Expense	7,164,774.10	6,922,554.17	-242,219.93
Revenues Over/(Under) Expenses	3,655,431.92	3,241,902.93	413,528.99
Total Equity and Current Surplus (Deficit):	111,492,242.63	102,448,634.48	9,043,608.15
Total Liabilities, Equity and Current Surplus (Deficit):	162,989,345.70	135,021,062.55	27,968,283.15

Balance Sheet

As Of 12/31/2023

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
** ASSETS & DEFERRED OUTFLOWS**			
010 - CASH-DEMAND DEPOSITS	3,388,165.29	5,997,315.50	-2,609,150.21
020 - INVESTMENTS	22,742,068.71	18,117,971.40	4,624,097.31
030 - ACCOUNTS RECEIVABLE	2,136,844.86	2,267,291.41	-130,446.55
035 - DUE FROM OTHER FUNDS	28,660,331.32	10,201,376.30	18,458,955.02
040 - OTHER CURRENT ASSETS	47,009.28	125,288.33	-78,279.05
060 - INVENTORY	144,365.92	180,361.35	-35,995.43
070 - RESTRICTED FUNDS	253,607.93	216,289.57	37,318.36
080 - PROPERTY PLANT & EQUIPMENT	133,251,873.04	122,193,397.40	11,058,475.64
081 - INTANGIBLE ASSETS	227,210.00	270,470.00	-43,260.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	1,403,870.94	487,936.96	915,933.98
Total ** ASSETS & DEFERRED OUTFLOWS**:	192,255,347.29	160,057,698.22	32,197,649.07
Total Assets:	192,255,347.29	160,057,698.22	32,197,649.07
Liability			
** LIABILITIES & DEFERRED INFLOWS **			
100 - ACCOUNTS PAYABLE	1,292,145.52	545,237.93	-746,907.59
120 - ACCRUED LIABILITIES	7,715,401.23	8,602,196.61	886,795.38
130 - OTHER LIABILITIES	78,259.30	81,979.30	3,720.00
135 - DUE TO OTHER FUNDS	30,850,840.49	9,990,212.74	-20,860,627.75
140 - DEFERRED INFLOWS/PENSION LIABILITIES	3,298,010.22	2,419,176.88	-878,833.34
Total ** LIABILITIES & DEFERRED INFLOWS **:	43,234,656.76	21,638,803.46	-21,595,853.30
Total Liability:	43,234,656.76	21,638,803.46	-21,595,853.30
Equity			
** EQUITY **			
200 - FUND BALANCE	143,009,332.99	135,349,219.76	7,660,113.23
Total ** EQUITY **:	143,009,332.99	135,349,219.76	7,660,113.23
Total Beginning Equity:	143,009,332.99	135,349,219.76	7,660,113.23
Total Revenue	12,858,627.51	9,284,469.94	3,574,157.57
Total Expense	6,847,269.97	6,214,794.94	-632,475.03
Revenues Over/(Under) Expenses	6,011,357.54	3,069,675.00	2,941,682.54
Total Equity and Current Surplus (Deficit):	149,020,690.53	138,418,894.76	10,601,795.77
Total Liabilities, Equity and Current Surplus (Deficit):	192,255,347.29	160,057,698.22	32,197,649.07



Balance Sheet

Account Summary

As Of 12/31/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER				
Assets				
** ASSETS & DEFERRED OUTFLOWS**				
GLCategory: 010 - CASH-DEMAND DEPOSITS				
1-0100.00	PETTY CASH AND CHANGE FUNDS	1,725.00	1,725.00	0.00
1-0100.09	CHECKING-O&M ACCOUNT	183,458.99	112,987.30	70,471.69
1-0100.11	CHECKING-FNBANK OF ROGERS	424,286.10	410,368.81	13,917.29
1-0111.05	SAVINGS-UTILITY MONEY FUND	2,399,108.21	2,157,977.72	241,130.49
1-0111.08	SAVINGS-DEPR MONEY FUND	645,812.85	343,436.78	302,376.07
1-0111.09	SAVINGS-O & M MONEY FUND	2,355,711.53	2,248,837.60	106,873.93
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	984,345.87	607,532.07	376,813.80
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		6,994,448.55	5,882,865.28	1,111,583.27
GLCategory: 020 - INVESTMENTS				
1-0215.00	INVESTMENT-O&M	1,067,798.66	1,026,034.56	41,764.10
1-0215.01	INVESTMENT-O&M	782,646.57	757,437.85	25,208.72
1-0215.02	INVESTMENT-O&M	1,107,015.84	1,064,047.84	42,968.00
1-0215.03	INVESTMENT-METER DEPOSITS	565,250.69	549,269.24	15,981.45
1-0215.05	INVESTMENT-METER DEPOSITS	557,964.99	541,526.62	16,438.37
1-0215.07	INVESTMENT-O&M	559,564.79	544,303.48	15,261.31
1-0215.08	INVESTMENT-DEPRECIATION	558,862.96	539,542.33	19,320.63
1-0215.10	INVESTMENT-O&M	1,088,700.72	1,067,142.99	21,557.73
1-0215.11	INVESTMENT-DEPRECIATION	559,666.37	540,891.24	18,775.13
1-0215.15	INVESTMENT-O&M	563,304.53	541,995.64	21,308.89
1-0215.16	INVESTMENT-DEPRECIATION	895,386.00	878,348.53	17,037.47
1-0215.17	INVESTMENT-O&M	1,123,048.57	1,072,069.56	50,979.01
1-0215.19	INVESTMENT-O&M	1,146,194.21	1,110,199.15	35,995.06
1-0215.21	INVESTMENT-O&M	1,091,191.10	1,057,425.02	33,766.08
1-0215.22	INVESTMENT-O&M	1,090,761.54	1,080,403.11	10,358.43
1-0215.23	INVESTMENT-DEPRECIATION	541,199.99	531,488.87	9,711.12
1-0215.24	INVESTMENT-O&M	1,144,169.57	1,103,343.77	40,825.80
1-0215.25	INVESTMENT-O&M	546,376.39	527,487.44	18,888.95
1-0215.26	INVESTMENT-O&M	712,762.87	704,832.81	7,930.06
1-0215.27	INVESTMENT-O&M	520,116.87	0.00	520,116.87
Total GLCategory 020 - INVESTMENTS:		16,221,983.23	15,237,790.05	984,193.18
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	1,862,198.98	2,029,378.44	-167,179.46
1-0300.01	UNAPPLIED CREDITS	-162,504.67	-159,247.39	-3,257.28
1-0300.05	ACCTS REC-OTHER	50,065.17	-18,725.90	68,791.07
1-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	4,687.23	0.00	4,687.23
1-0300.15	ACCTS REC-UNBILLED REVENUE	795,000.00	740,000.00	55,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-161,820.31	-127,500.00	-34,320.31
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,387,626.40	2,463,905.15	-76,278.75
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	30,850,840.49	9,990,212.74	20,860,627.75
Total GLCategory 035 - DUE FROM OTHER FUNDS:		30,850,840.49	9,990,212.74	20,860,627.75
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.01	PREPAID PROFESSIONAL FEES	11,686.34	6,813.63	4,872.71
1-0400.05	PREPAID-WORKMANS COMP	-0.05	0.00	-0.05
1-0400.10	PREPAID-INSURANCE	8,571.51	16,170.65	-7,599.14
1-0400.15	PREPAID-MAINT CONTRACT	21,411.43	64,703.46	-43,292.03
Total GLCategory 040 - OTHER CURRENT ASSETS:		41,669.23	87,687.74	-46,018.51

Balance Sheet

As Of 12/31/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	472,291.43	355,359.65	116,931.78
1-0512.14	REGIONS BANK - DEBT - 2012	169,104.73	100,607.92	68,496.81
1-0516.14	REGIONS BANK - DEBT - 2016	105,591.60	87,842.80	17,748.80
Total GLCategory 050 - RESTRICTED FUNDS:		746,987.76	543,810.37	203,177.39
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	935,093.15	816,541.83	118,551.32
Total GLCategory 060 - INVENTORY:		935,093.15	816,541.83	118,551.32
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	717,226.70	619,262.50	97,964.20
1-0800.01	VEHICLES	667,022.54	623,991.09	43,031.45
1-0800.02	SHOP EQUIPMENT & TOOLS	48,257.16	46,900.46	1,356.70
1-0800.03	FIELD EQUIPMENT	935,485.61	838,521.23	96,964.38
1-0800.04	COMMUNICATION EQUIPMENT	33,931.97	32,401.94	1,530.03
1-0800.05	PUMPING EQUIPMENT	97,401.91	90,978.84	6,423.07
1-0800.08	WATER METERS	4,369,806.48	3,966,851.91	402,954.57
1-0800.09	WATER SERVICES	1,378,630.38	1,378,630.38	0.00
1-0800.10	WATER TOWERS	13,506,750.00	13,506,750.00	0.00
1-0800.11	MAIN LINE	59,630,759.70	57,264,111.51	2,366,648.19
1-0800.13	STRUCTURES & PARKING LOT	1,764,481.50	1,748,694.00	15,787.50
1-0800.14	LAND	273,619.89	273,619.89	0.00
1-0800.15	EASEMENTS	462,045.70	460,360.70	1,685.00
1-0800.20	CONTRIBUTED MAIN LINE	61,061,423.24	57,443,664.06	3,617,759.18
1-0800.25	CONSTRUCTION IN PROGRESS	5,148,457.89	4,526,364.40	622,093.49
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-414,088.97	-405,135.25	-8,953.72
1-0800.51	ACCM DEPR-VEHICLES	-546,437.80	-479,808.05	-66,629.75
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-48,860.16	-46,871.40	-1,988.76
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-657,909.98	-590,226.04	-67,683.94
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-21,471.68	-23,952.77	2,481.09
1-0800.55	ACCM DEPR-PUMPING EQUIP	-47,459.99	-58,140.67	10,680.68
1-0800.58	ACCM DEPR-WATER METERS	-1,257,620.68	-1,004,760.57	-252,860.11
1-0800.59	ACCM DEPR-WATER SERVICE	-1,362,308.96	-1,339,053.28	-23,255.68
1-0800.60	ACCM DEPR-WATER TOWERS	-5,373,988.05	-5,240,411.64	-133,576.41
1-0800.61	ACCM DEPR-MAINLINE	-21,662,257.93	-20,343,355.00	-1,318,902.93
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,356,830.85	-1,273,284.69	-83,546.16
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-13,668,460.83	-12,611,012.97	-1,057,447.86
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		103,677,604.79	99,405,090.58	4,272,514.21
GLCategory: 081 - INTANGIBLE ASSETS				
1-0810.00	SOFTWARE HOSTING ARRANGEMENTS	414,500.00	414,500.00	0.00
1-0810.50	ACCM AMORT-SOFTWARE HOSTING ARR	-187,290.00	-144,030.00	-43,260.00
Total GLCategory 081 - INTANGIBLE ASSETS:		227,210.00	270,470.00	-43,260.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
1-0900.14	DEFERRED OUTFLOWS/PENSIONS	905,882.10	322,491.27	583,390.83
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		905,882.10	322,491.27	583,390.83
Total ** ASSETS & DEFERRED OUTFLOWS**:		162,989,345.70	135,020,865.01	27,968,480.69
Total Assets:		162,989,345.70	135,020,865.01	27,968,480.69

Liability

**** LIABILITIES & DEFERRED INFLOWS ******GLCategory: 100 - ACCOUNTS PAYABLE**

1-1100.00	ACCOUNTS PAYABLE-TRADE	1,263,807.08	514,594.71	-749,212.37
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLL	579,607.93	1,008,902.39	429,294.46
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	10,000.00	15,000.00	5,000.00
1-1100.30	STATE INC TAX WITHHELD	-2,887.56	4,926.48	7,814.04
1-1100.51	SALES/USE TAX PAYABLE	122,845.67	59,444.64	-63,401.03
1-1109.01	MISC PAYROLL DEDUCTIONS	-76.94	-95.86	-18.92

Balance Sheet

As Of 12/31/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	88.69	0.00	-88.69
Total GLCategory 100 - ACCOUNTS PAYABLE:		1,973,384.87	1,602,772.36	-370,612.51
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	161,412.73	72,721.29	-88,691.44
1-1200.65	ACCRUED VAC/SICK LEAVE	702,779.95	316,126.83	-386,653.12
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	38,623.51	175,964.98	137,341.47
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYI	29,518.55	30,846.05	1,327.50
1-1258.12	2012 BOND PREMIUM	13,950.60	16,342.32	2,391.72
1-1258.16	2016 BOND PREMIUM	341,854.62	369,572.58	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-282,498.83	-330,927.47	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-89,577.53	-96,840.65	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-10,270.14	-11,102.94	-832.80
1-1280.12	LONG-TERM BONDS - 2012	5,250,000.00	5,730,000.00	480,000.00
1-1280.16	LONG-TERM BONDS - 2016	11,175,000.00	11,570,000.00	395,000.00
Total GLCategory 120 - ACCRUED LIABILITIES:		17,330,793.46	17,842,702.99	511,909.53
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,369,666.50	1,340,650.00	-29,016.50
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	37,850.00	39,550.00	1,700.00
1-1300.02	ARO DEPOSITS	50,609.15	23,700.00	-26,909.15
Total GLCategory 130 - OTHER LIABILITIES:		1,458,125.65	1,403,900.00	-54,225.65
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	28,660,331.32	10,201,376.30	-18,458,955.02
Total GLCategory 135 - DUE TO OTHER FUNDS:		28,660,331.32	10,201,376.30	-18,458,955.02
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
1-1400.00	NET PENSION LIABILITY	2,047,819.09	532,927.95	-1,514,891.14
1-1400.14	DEFERRED INFLOWS/PENSIONS	26,648.68	988,748.47	962,099.79
Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:		2,074,467.77	1,521,676.42	-552,791.35
Total ** LIABILITIES & DEFERRED INFLOWS **:		51,497,103.07	32,572,428.07	-18,924,675.00
Total Liability:		51,497,103.07	32,572,428.07	-18,924,675.00
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	68,009,154.58	64,274,340.60	3,734,813.98
1-1900.05	EARNED SURPLUS	31,286,776.40	31,286,776.40	0.00
1-2000.00	FUND BALANCE	8,540,879.73	3,645,614.55	4,895,265.18
Total GLCategory 200 - FUND BALANCE:		107,836,810.71	99,206,731.55	8,630,079.16
Total ** EQUITY **:		107,836,810.71	99,206,731.55	8,630,079.16
Total Beginning Equity:		107,836,810.71	99,206,731.55	8,630,079.16
Total Revenue		10,820,206.02	10,164,457.10	655,748.92
Total Expense		7,164,774.10	6,922,554.17	-242,219.93
Revenues Over/(Under) Expenses		3,655,431.92	3,241,902.93	413,528.99
Total Equity and Current Surplus (Deficit):		111,492,242.63	102,448,634.48	9,043,608.15
Total Liabilities, Equity and Current Surplus (Deficit):		162,989,345.70	135,021,062.55	27,968,283.15

Balance Sheet

As Of 12/31/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER				
Assets				
** ASSETS & DEFERRED OUTFLOWS**				
GLCategory: 010 - CASH-DEMAND DEPOSITS				
2-0100.00	PETTY CASH	150.00	150.00	0.00
2-0111.08	SAVINGS-DEPR MONEY FUND	633,225.78	654,158.40	-20,932.62
2-0111.09	SAVINGS-O & M MONEY FUND	891,099.02	4,275,075.52	-3,383,976.50
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	1,863,690.49	1,067,931.58	795,758.91
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		3,388,165.29	5,997,315.50	-2,609,150.21
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	1,064,045.18	1,029,758.01	34,287.17
2-0215.01	INVESTMENT-O&M	672,784.08	653,113.54	19,670.54
2-0215.02	INVESTMENT-O&M	1,572,264.95	1,523,579.95	48,685.00
2-0215.03	INVESTMENT-O&M	1,123,048.55	1,072,069.55	50,979.00
2-0215.04	INVESTMENT-O&M	554,288.84	534,630.19	19,658.65
2-0215.05	INVESTMENT-O&M	1,074,673.55	1,041,281.14	33,392.41
2-0215.06	INVESTMENT-O&M	1,123,272.27	1,087,808.09	35,464.18
2-0215.08	INVESTMENT-O&M	559,564.80	544,303.45	15,261.35
2-0215.09	INVESTMENT-O&M	545,946.03	536,679.84	9,266.19
2-0215.10	INVESTMENT-O&M	1,106,509.42	1,067,246.70	39,262.72
2-0215.11	INVESTMENT-O&M	1,104,638.40	1,064,598.02	40,040.38
2-0215.12	INVESTMENT-O&M	2,639,760.14	1,504,559.66	1,135,200.48
2-0215.13	INVESTMENT-O&M	8,339.16	0.00	8,339.16
2-0215.16	INVESTMENT-O&M	1,067,240.41	1,036,694.62	30,545.79
2-0215.17	INVESTMENT-O&M	576,022.58	559,451.06	16,571.52
2-0215.18	INVESTMENT-O&M	1,058,107.52	1,036,971.92	21,135.60
2-0215.19	INVESTMENT-O&M	1,036,385.47	998,148.28	38,237.19
2-0215.23	INVESTMENT-O&M	813,863.99	805,523.21	8,340.78
2-0215.30	INVESTMENT-O&M	1,301,085.31	1,261,589.94	39,495.37
2-0215.31	INVESTMENT-O&M	775,750.91	759,964.23	15,786.68
2-0215.32	INVESTMENT-O&M	1,042,163.26	0.00	1,042,163.26
2-0215.33	INVESTMENT-O&M	780,175.31	0.00	780,175.31
2-0215.34	INVESTMENT-O&M	1,142,138.58	0.00	1,142,138.58
Total GLCategory 020 - INVESTMENTS:		22,742,068.71	18,117,971.40	4,624,097.31
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,461,408.15	1,624,158.78	-162,750.63
2-0300.05	ACCTS REC-OTHER	92,928.51	47,132.63	45,795.88
2-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	6,891.70	0.00	6,891.70
2-0300.15	ACCTS REC-UNBILLED REVENUE	760,000.00	745,000.00	15,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-184,383.50	-149,000.00	-35,383.50
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,136,844.86	2,267,291.41	-130,446.55
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	28,660,331.32	10,201,376.30	18,458,955.02
Total GLCategory 035 - DUE FROM OTHER FUNDS:		28,660,331.32	10,201,376.30	18,458,955.02
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.01	PREPAID PROFESSIONAL FEES	11,686.34	6,813.63	4,872.71
2-0400.05	PREPAID-WORKMANS COMP	0.06	0.00	0.06
2-0400.10	PREPAID-INSURANCE	19,504.43	26,936.01	-7,431.58
2-0400.15	PREPAID-MAINT CONTRACT	15,818.45	91,538.69	-75,720.24
Total GLCategory 040 - OTHER CURRENT ASSETS:		47,009.28	125,288.33	-78,279.05
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	144,365.92	180,361.35	-35,995.43
Total GLCategory 060 - INVENTORY:		144,365.92	180,361.35	-35,995.43
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	253,607.93	216,289.57	37,318.36
Total GLCategory 070 - RESTRICTED FUNDS:		253,607.93	216,289.57	37,318.36

Balance Sheet

As Of 12/31/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	650,003.05	608,697.79	41,305.26
2-0800.01	VEHICLES	1,721,840.29	1,690,681.16	31,159.13
2-0800.02	SHOP EQUIPMENT & TOOLS	54,710.97	53,354.26	1,356.71
2-0800.03	FIELD EQUIPMENT	1,780,811.63	1,581,679.35	199,132.28
2-0800.04	COMMUNICATION EQUIPMENT	61,038.37	59,508.33	1,530.04
2-0800.08	WATER METERS	4,329,970.41	3,943,752.44	386,217.97
2-0800.12	EASEMENTS	1,141,899.28	1,141,899.28	0.00
2-0800.13	STRUCTURES & PARKING LOT	2,132,761.75	2,116,974.25	15,787.50
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	46,783,859.66	45,781,005.04	1,002,854.62
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,454,348.92	71,129,344.67	325,004.25
2-0800.19	SEWER REHAB.	6,406,025.03	6,353,871.67	52,153.36
2-0800.20	CONTRIBUTED SEWER SYSTEM	52,811,635.62	50,546,850.32	2,264,785.30
2-0800.25	CONSTRUCTION IN PROGRESS	15,553,757.14	4,240,985.10	11,312,772.04
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-607,972.97	-431,942.04	-176,030.93
2-0800.51	ACCM DEPR-VEHICLES	-1,183,699.77	-1,196,562.17	12,862.40
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-52,537.20	-50,820.69	-1,716.51
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,108,456.77	-1,062,853.81	-45,602.96
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-65,342.38	-54,571.51	-10,770.87
2-0800.58	ACCM DEPR-WATER METERS	-1,254,623.04	-992,748.09	-261,874.95
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,459,833.46	-1,374,238.76	-85,594.70
2-0800.66	ACCM DEPR-SEWER SYSTEM	-20,020,367.85	-19,486,630.58	-533,737.27
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,185.20	-11,185.20	0.00
2-0800.70	ACCM DEPR-POLL. CONTROL	-32,371,984.61	-30,160,778.03	-2,211,206.58
2-0800.71	ACCM DEPR-SEWER REHAB	-1,388,426.07	-1,274,881.18	-113,544.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTE	-12,780,800.50	-11,632,434.94	-1,148,365.56
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		133,251,873.04	122,193,397.40	11,058,475.64
GLCategory: 081 - INTANGIBLE ASSETS				
2-0810.00	SOFTWARE HOSTING ARRANGEMENTS	414,500.00	414,500.00	0.00
2-0810.50	ACCM AMORT-SOFTWARE HOSTING ARR	-187,290.00	-144,030.00	-43,260.00
Total GLCategory 081 - INTANGIBLE ASSETS:		227,210.00	270,470.00	-43,260.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
2-0900.14	DEFERRED OUTFLOWS/PENSION	1,403,870.94	487,936.96	915,933.98
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		1,403,870.94	487,936.96	915,933.98
Total ** ASSETS & DEFERRED OUTFLOWS**:		192,255,347.29	160,057,698.22	32,197,649.07
Total Assets:		192,255,347.29	160,057,698.22	32,197,649.07
Liability				
** LIABILITIES & DEFERRED INFLOWS **				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	1,360,763.24	540,820.65	-819,942.59
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	-3,839.33	6,719.07	10,558.40
2-1109.01	MISC PAYROLL DEDUCTIONS	-2,310.34	-315.38	1,994.96
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-267.64	0.00	267.64
2-1109.03	HEALTH INS WITHHELD	-60,214.00	0.00	60,214.00
Total GLCategory 100 - ACCOUNTS PAYABLE:		1,292,145.52	545,237.93	-746,907.59
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	230,100.36	102,032.59	-128,067.77
2-1200.65	ACCRUED VAC/SICK LEAVE	877,994.81	403,356.80	-474,638.01
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	55,422.32	175,965.02	120,542.70
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYI	29,518.55	30,846.05	1,327.50
2-1258.16	2016 BOND PREMIUM	589,839.42	700,434.30	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	205,942.06	244,556.38	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-8,416.29	-9,994.53	-1,578.24

Balance Sheet

As Of 12/31/2023

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1280.16	LONG-TERM BONDS - 2016	5,735,000.00	6,955,000.00	1,220,000.00
Total GLCategory 120 - ACCRUED LIABILITIES:		7,715,401.23	8,602,196.61	886,795.38
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	189.30	0.00
2-1103.01	UNITED WAY	40.00	0.00	-40.00
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	72,780.00	76,340.00	3,560.00
2-1300.02	ARO DEPOSITS	5,250.00	5,450.00	200.00
Total GLCategory 130 - OTHER LIABILITIES:		78,259.30	81,979.30	3,720.00
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	30,850,840.49	9,990,212.74	-20,860,627.75
Total GLCategory 135 - DUE TO OTHER FUNDS:		30,850,840.49	9,990,212.74	-20,860,627.75
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
2-1400.00	NET PENSION LIABILITY	3,255,643.91	847,254.35	-2,408,389.56
2-1400.14	DEFERRED INFLOWS/PENSION	42,366.31	1,571,922.53	1,529,556.22
Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:		3,298,010.22	2,419,176.88	-878,833.34
Total ** LIABILITIES & DEFERRED INFLOWS **:		43,234,656.76	21,638,803.46	-21,595,853.30
Total Liability:		43,234,656.76	21,638,803.46	-21,595,853.30
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	59,814,282.57	57,536,297.27	2,277,985.30
2-1900.05	EARNED SURPLUS	72,452,821.60	72,452,821.60	0.00
2-2000.00	FUND BALANCE	10,742,228.82	5,360,100.89	5,382,127.93
Total GLCategory 200 - FUND BALANCE:		143,009,332.99	135,349,219.76	7,660,113.23
Total ** EQUITY **:		143,009,332.99	135,349,219.76	7,660,113.23
Total Beginning Equity:		143,009,332.99	135,349,219.76	7,660,113.23
Total Revenue		12,858,627.51	9,284,469.94	3,574,157.57
Total Expense		6,847,269.97	6,214,794.94	-632,475.03
Revenues Over/(Under) Expenses		6,011,357.54	3,069,675.00	2,941,682.54
Total Equity and Current Surplus (Deficit):		149,020,690.53	138,418,894.76	10,601,795.77
Total Liabilities, Equity and Current Surplus (Deficit):		192,255,347.29	160,057,698.22	32,197,649.07

ROGERS WATER UTILITIES SCHEDULE OF FUNDS

DECEMBER 2023

	UNRE- STRICTED	RESTRICTED					GRAND TOTAL	DEC 2022			
		Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreci- ation	TOTAL RESTRIC- TED		UNRE- STRICTED	TOTAL RESTRIC- TED	GRAND TOTAL	
WATER											
Petty Cash	\$ 1,725					\$ -	\$ 1,725	\$ 1,725	-	\$ 1,725	\$ -
Checking - O&M	183,459					-	183,459	112,987	-	112,987	\$ 70,472
Checking-Bank of Rogers	424,286					-	424,286	410,369	-	410,369	\$ 13,917
Savings-Utility Money Fund	2,399,108					-	2,399,108	2,157,978	-	2,157,978	\$ 241,130
Savings-Depr Money Fund					645,813	645,813	645,813		343,437	343,437	\$ 302,376
Savings-O&M Money Fund	2,355,712					-	2,355,712	2,248,838	-	2,248,838	\$ 106,874
Access/Impact Fees-Simmons				984,346		984,346	984,346		607,532	607,532	\$ 376,814
									-	-	\$ -
Investments-CD's	12,543,652	1,123,216			2,555,115	3,678,331	16,221,983	11,656,723	3,581,067	15,237,790	\$ 984,193
									-	-	\$ -
Checking-Meter Deposits		472,291				472,291	472,291		355,360	355,360	\$ 116,932
									-	-	\$ -
Regions Bank-2012 Bonds			169,105			169,105	169,105		100,608	100,608	\$ 68,497
Regions Bank-2016 Bonds			105,592			105,592	105,592		87,843	87,843	\$ 17,749
TOTAL WATER	17,907,942	1,595,507	274,696	984,346	3,200,928	6,055,477	23,963,420	16,588,620	5,075,846	21,664,466	2,298,954
SEWER											
Petty Cash	150					\$ -	\$ 150	150	-	\$ 150	\$ -
Savings-Depr Money Fund					633,226	633,226	633,226		654,158	654,158	\$ (20,933)
Savings-O&M Money Fund	891,099					-	891,099	4,275,076	-	4,275,076	\$ (3,383,977)
Access/Impact Fees-Simmons				1,863,690		1,863,690	1,863,690		1,067,932	1,067,932	\$ 795,759
									-	-	\$ -
Investments-CD's	22,742,069					-	22,742,069	18,117,971	-	18,117,971	\$ 4,624,097
									-	-	\$ -
Regions Bank-2010 Bonds			-			-	-		-	-	\$ -
Regions Bank-2016 Bonds			253,608			253,608	253,608		216,290	216,290	\$ 37,318
TOTAL SEWER	23,633,318	-	253,608	1,863,690	633,226	2,750,524	26,383,842	22,393,197	1,938,380	24,331,576	2,052,265
GRAND TOTAL	\$ 41,541,260	\$ 1,595,507	\$ 528,304	\$ 2,848,036	\$ 3,834,154	\$ 8,806,002	\$ 50,347,261	\$ 38,981,817	\$ 7,014,226	\$ 45,996,042	4,351,219

**WATER CASH RECEIPTS
DEC 2023**

CASH RECEIPTS	\$1,394,569.84
ACCTS RECEIVABLE OTHER	\$15,714.83
METER DEPOSITS	\$9,585.27
SERVICE CHARGES	\$48,919.78
FEES	\$38,158.44
MISCELLANEOUS	\$11,340.25
UNAPPLIED CREDITS	-\$18,681.90
TRASH	\$439,197.15
DEPRECIATION	\$58,885.49
TOTAL	<u>\$1,997,689.15</u>

REVENUE BILLED DEC 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$638,876.69	27,722	113,351,800
RESIDENTIAL IRRIG	\$44,152.94	5,700	2,229,600
COMMERCIAL	\$332,831.83	3,251	64,187,000
INDUSTRIAL	\$130,136.98	45	37,229,400
HYDRANTS	\$1,200.00		
FIRE LINES	\$11,140.00		
PENALTY	\$34,534.48		
SERVICE CHARGE			
TOTAL	<u>\$1,192,872.92</u>	<u>36,718</u>	<u>216,997,800</u>

REVENUE BILLED DEC 2022

RESIDENTIAL	\$561,501.10	27,454	102,646,423
RESIDENTIAL IRRIG	\$37,460.87	5,066	747,000
COMMERCIAL	\$296,593.44	3,035	58,196,700
INDUSTRIAL	\$116,817.74	48	34,096,500
HYDRANTS	\$1,210.00		
FIRE LINES	\$10,270.00		
PENALTY	\$2,020.00		
SERVICE CHARGE	\$8,748.60		
TOTAL	<u>\$1,034,621.75</u>	<u>35,603</u>	<u>195,686,623</u>

INCREASE (DECREASE)	\$158,251.17	1,115	21,311,177
CHANGE FROM 2022	15.30%	3.13%	10.89%

PURCHASE FROM BEAVER WATER DISTRICT

DECEMBER, 2023	\$373,155.86	242,309,000
DECEMBER, 2022	\$379,586.86	259,991,000

CITY OF ROGERS METERED CONSUMPTION

DECEMBER, 2023	689,300
DECEMBER, 2022	762,800

**SEWER CASH RECEIPTS
DEC 2023**

CASH RECEIPTS	\$1,361,160.04
FEES	\$85,327.03
MISCELLANEOUS	\$16,559.76
ACCOUNTS RECEIVABLE OTHER	\$1,484.46
DEPRECIATION	\$56,715.00
	<u>\$1,521,246.29</u>

O&M	\$1,464,531.29
DEPRECIATION	\$56,715.00
	<u>\$1,521,246.29</u>

REVENUE BILLED DEC 2023		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$876,524.34	23,683	94,634,400
COMMERCIAL	\$311,526.69	2,123	48,559,600
INDUSTRIAL	\$205,257.90	32	36,167,400
PENALTY/SURCHARGES	\$33,400.26		
OTHER CHARGES			
TOTAL	<u>\$1,426,709.19</u>	<u>25,838</u>	<u>179,361,400</u>

REVENUE BILLED DEC 2022			
RESIDENTIAL	\$790,111.32	23,412	84,021,698
COMMERCIAL	\$260,059.15	2,054	43,429,900
INDUSTRIAL	\$174,484.70	35	33,360,700
PENALTY/SURCHARGES	\$0.00		
OTHER CHARGES	\$0.00		
TOTAL	<u>\$1,224,655.17</u>	<u>25,501</u>	<u>160,812,298</u>

INCREASE (DECREASE)	\$202,054.02	337	18,549,102
CHANGE FROM 2022	16.50%	1.32%	11.53%

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%
MAY	23	134,858,500	75,502,400	31,887,300	4,841,093	247,089,293	315,698,000	22%	6%
JUNE	23	165,142,700	98,453,300	38,211,500	1,700,855	303,508,355	377,165,000	20%	5%
JULY	23	195,402,721	113,503,400	41,558,400	3,105,451	353,569,972	425,774,000	17%	5%
AUG	23	213,031,133	136,173,400	39,470,900	7,660,557	396,335,990	423,608,000	6%	5%
SEP	23	214,192,600	129,005,600	48,215,600	6,035,470	397,449,270	361,451,000	-10%	5%

OCT	23	164,137,900	107,764,700	34,412,400	8,537,789	314,852,789	311,242,000	-1%	6%
NOV	23	130,017,600	83,710,200	39,150,500	6,793,476	259,671,776	243,787,000	-7%	6%
DEC	23	115,581,400	64,187,000	37,229,400	7,128,455	224,126,255	242,309,000	8%	6%

ANNUAL TOTALS

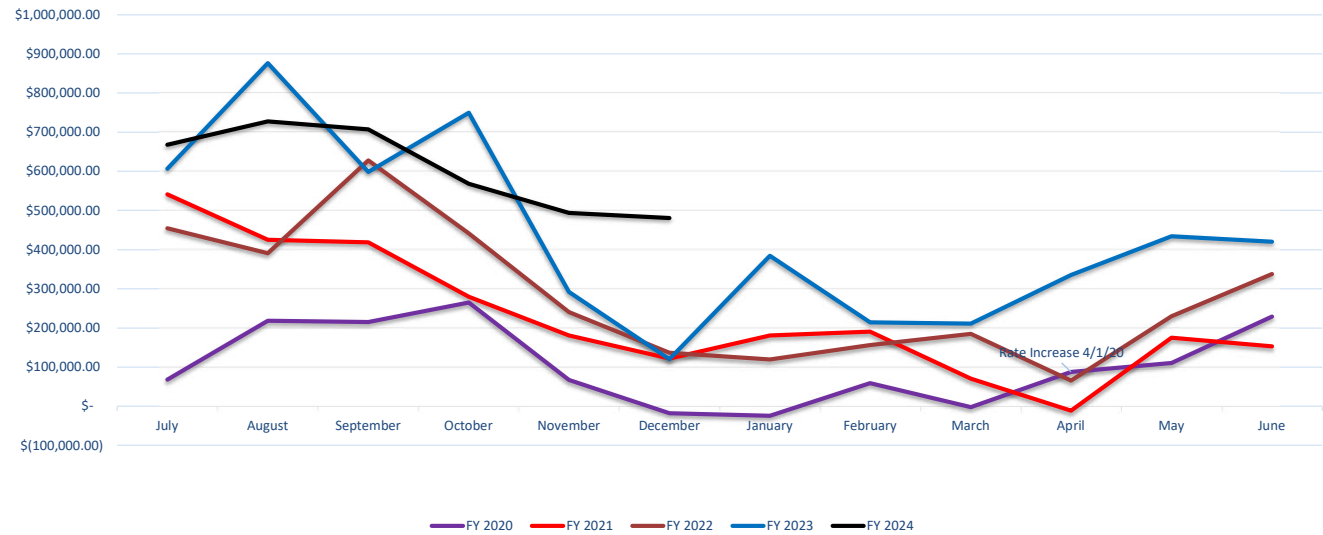
1996	1,033,147,700	378,946,600	646,243,600	40,833,456	2,099,171,356	2,374,167,000	12%
1997	1,017,742,400	335,996,200	695,610,300	68,958,900	2,118,307,800	2,388,301,000	11%
1998	1,177,425,800	346,184,000	694,663,700	68,430,958	2,286,704,458	2,519,861,000	9%
1999	1,165,475,900	370,893,600	627,120,700	45,076,413	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	1,776,531,959	1,058,681,089	445,062,100	173,371,734	3,453,646,882	3,670,967,000	6%

Rogers Water Utilities
Monthly Income (Loss) comparisons

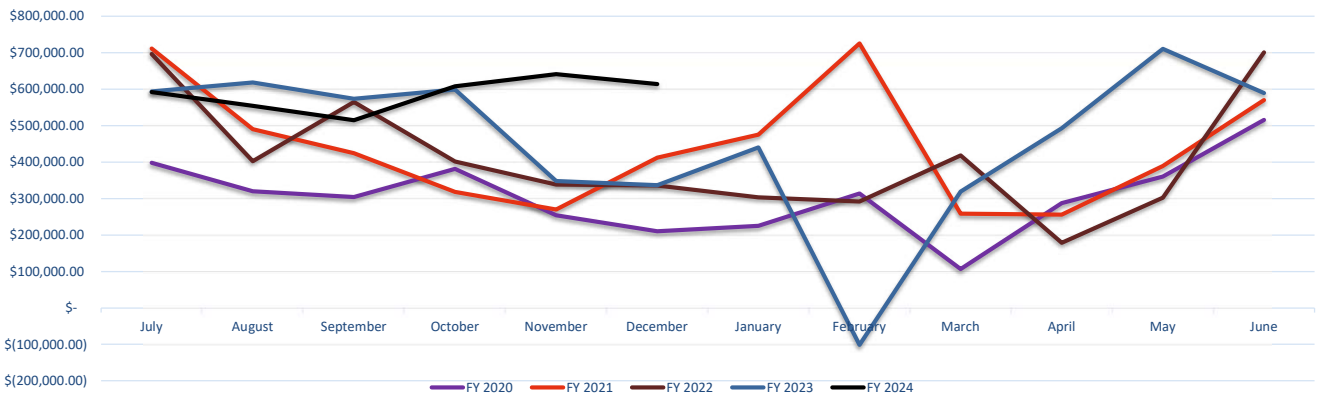
WATER		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024		
July	\$	67,942.45	\$ 541,237.37	\$ 454,860.39	\$ 606,058.75	\$ 667,444.11		
August	\$	218,202.22	\$ 425,096.75	\$ 390,617.95	\$ 876,035.33	\$ 727,283.87		
September	\$	215,407.80	\$ 418,050.13	\$ 627,942.89	\$ 598,001.67	\$ 707,007.73		
October	\$	264,699.00	\$ 279,870.37	\$ 441,784.79	\$ 749,926.53	\$ 568,552.98		
November	\$	66,632.11	\$ 180,158.06	\$ 240,127.46	\$ 291,503.08	\$ 493,375.01		
December	\$	(17,714.79)	\$ 121,537.90	\$ 136,549.32	\$ 120,180.03	\$ 481,020.61		
January	\$	(24,131.21)	\$ 180,239.50	\$ 119,263.06	\$ 384,250.00			
February	\$	59,398.57	\$ 190,514.70	\$ 156,254.78	\$ 214,287.94			
March	\$	(2,521.91)	\$ 70,327.68	\$ 184,685.89	\$ 211,489.19			
April	\$	87,454.59	\$ (11,743.18)	\$ 65,761.31	\$ 335,697.09			
May	\$	109,845.99	\$ 174,894.19	\$ 229,534.70	\$ 434,038.10			
June	\$	228,880.37	\$ 153,001.57	\$ 337,611.80	\$ 420,481.00			
YTD Income (Loss)	\$	1,274,095.19	\$ 2,723,185.04	\$ 3,384,994.34	\$ 5,241,948.71	\$ 3,644,684.31	\$ 402,978.92	Change From Same Period Last Year
Income (Loss) Before APERS Pension Adjustment	\$	1,274,095.19	\$ 2,723,185.04	\$ 3,384,994.34	\$ 5,241,948.71	\$ 3,644,684.31		
APERS Pension Adjustment	\$	(140,186.49)	\$ (180,687.98)	\$ 260,620.21	\$ 302,494.48			
Income per Audited Financial Stmts	\$	1,133,908.70	\$ 2,542,497.06	\$ 3,645,614.55	\$ 5,544,443.19	\$ 3,644,684.31		
Annual Budget	\$	840,000.00	\$ 1,390,000.00	\$ 2,675,000.00	\$ 3,415,000.00	\$ 3,740,000.00		

SEWER		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024		
July	\$	398,073.34	\$ 711,184.94	\$ 696,353.90	\$ 593,693.29	\$ 592,233.02		
August	\$	320,157.10	\$ 490,628.78	\$ 403,049.30	\$ 618,119.21	\$ 554,660.27		
September	\$	303,886.14	\$ 424,686.61	\$ 564,331.31	\$ 573,458.83	\$ 515,074.32	\$ 2,472,738.00	MISC Income
October	\$	381,315.31	\$ 318,029.39	\$ 401,011.64	\$ 599,571.85	\$ 607,897.70		
November	\$	254,557.18	\$ 270,245.00	\$ 338,228.02	\$ 348,374.55	\$ 641,572.42		
December	\$	210,337.78	\$ 412,230.13	\$ 335,393.38	\$ 336,457.27	\$ 614,035.91		
January	\$	225,259.50	\$ 475,875.60	\$ 303,246.65	\$ 440,512.11			
February	\$	313,533.41	\$ 725,106.18	\$ 292,158.17	\$ (101,216.06)			
March	\$	106,724.51	\$ 258,586.89	\$ 417,621.45	\$ 318,709.84			
April	\$	287,897.69	\$ 256,048.98	\$ 178,311.71	\$ 492,677.70			
May	\$	360,527.55	\$ 389,060.34	\$ 302,311.30	\$ 710,512.68			
June	\$	515,655.80	\$ 570,612.24	\$ 701,261.24	\$ 589,243.57			
YTD Income (Loss)	\$	3,677,925.31	\$ 5,302,295.08	\$ 4,933,278.07	\$ 5,520,114.84	\$ 3,525,473.64	\$ 455,798.64	Change From Same Period Last Year
FY Income (Loss) Before APERS Pension Adjustment	\$	3,677,925.31	\$ 5,302,295.08	\$ 4,933,278.07	\$ 5,520,114.84	\$ 3,525,473.64	\$ 2,928,536.64	With ANRC
APERS Pension Adjustment	\$	(249,434.81)	\$ (289,911.50)	\$ 426,833.24	\$ 471,561.64			
Income per Audited Financial Stmts	\$	3,428,490.50	\$ 5,012,383.58	\$ 5,360,111.31	\$ 5,991,676.48	\$ 3,525,473.64		
Annual Budget	\$	2,470,000.00	\$ 3,025,000.00	\$ 3,960,000.00	\$ 4,620,000.00	\$ 3,348,250.00		

RWU Water YTD Income Analysis

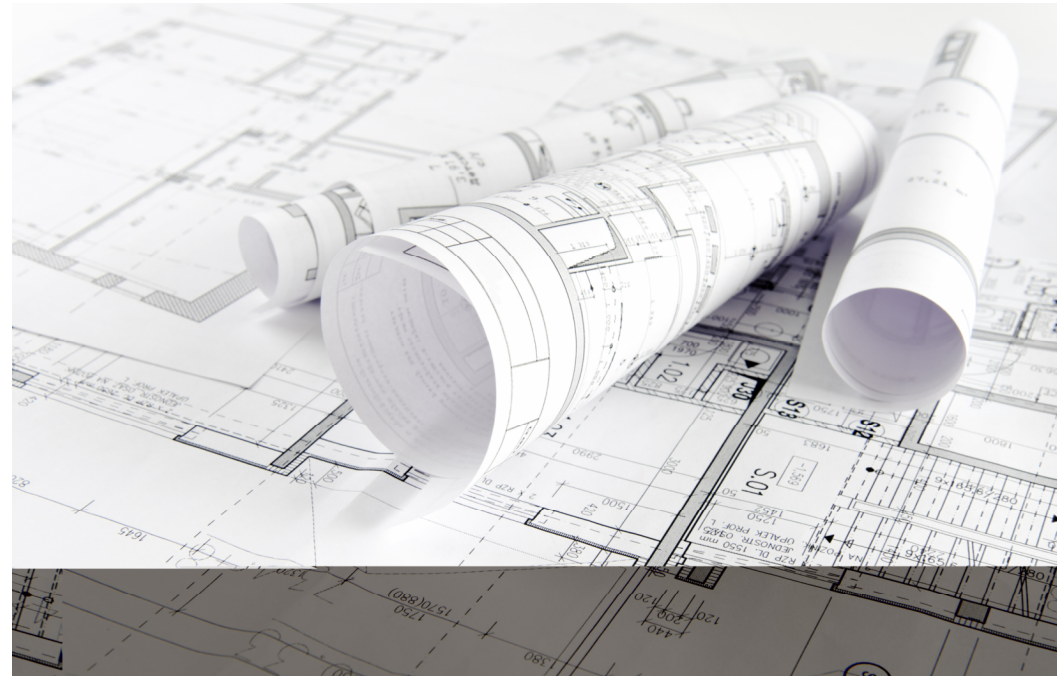


RWU Sewer YTD Income Analysis



Engineering Report

Brian Sartain, Utility Engineer
1/16/24





Development Plan Review

(Cityworks)



Project Status

Status Change
Currently on Hold

Pre-Design / Concept

- RPCF Capacity Improvement Project

In Design

- Western Corridor Water Transmission Main
- Sanitary Sewer Improvements – Chateau Dr. to 24th
- Large Meter Replacements
- RPCF Solids Handling Facility, Ph. II
- Arkansas St. (Chestnut to Union)
- W. Poplar St. (7th to 1st)
- Hwy 12 E Waterline Replacement
- Blossom Way Sewer Improvements
- Blossom Way Trib 2 Sewer Improvements
- S. 28th Place
- N. 2nd St. Streetscape & Overlay (Downtown)
- S. 3rd St. Reconstruction (Downtown)
- Walnut St. Widening (8th to Dixieland)
- Oak St. Pedestrian Improvements (28th to 2nd)

Out to Bid (none)

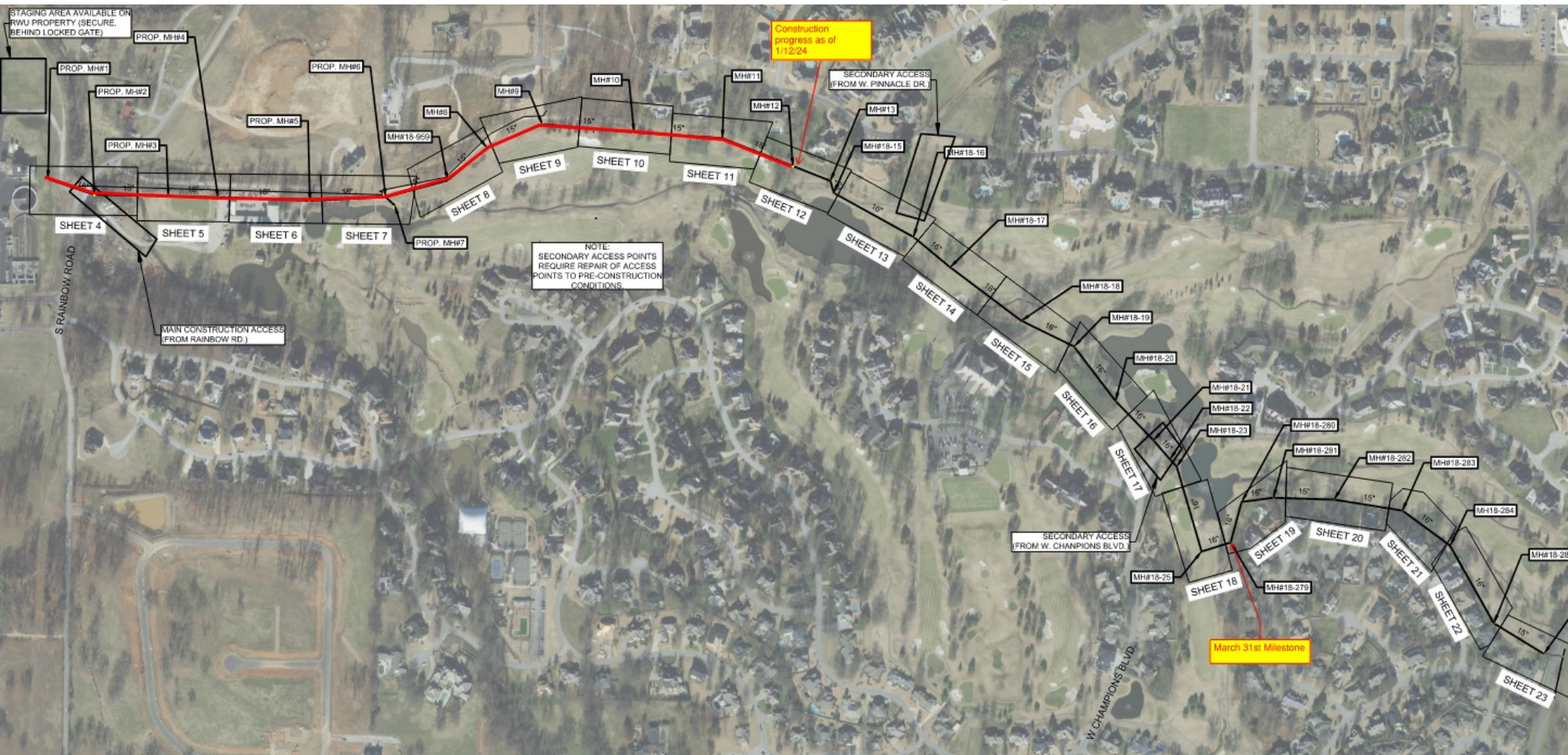
Bids Received (none)

Under Construction

- Sewer Rehab – Manhole Rehab / Pipe Bursting / CIPP
- Pinnacle & Champions Sewer Improvements
- JB Hunt Dr.
- Uptown & Oak St. Overpasses
- Banz Addition Sewer Replacement
- 2023 Misc. Waterline Replacements
- Poplar & 13th St. Roundabout / 13th St. Pedestrian Imp.
- 13th St. Pedestrian Improvements (south)

Completed (none)

Pinnacle Sewer Progress

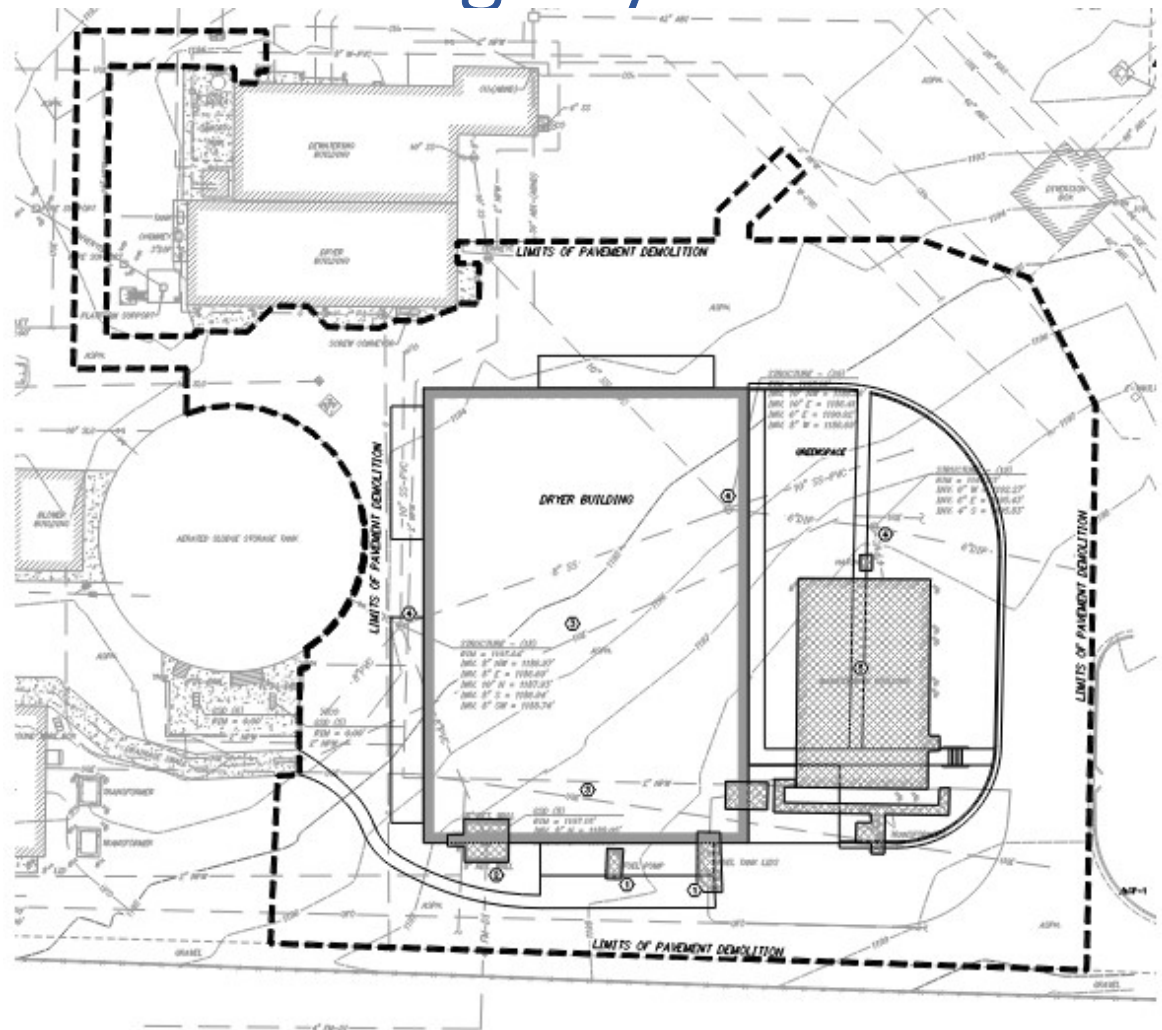


RPCF Solids Handling Dryer

The design team is in the process of developing 50% plans, which will be the basis of the “guaranteed maximum price” (GMP) contract amendment.

50% Plans will be provided by the end of January in order to receive the GMP amendment in early March.

March 31st is the deadline to be “under construction” in accordance with the terms of the ARPA grant.

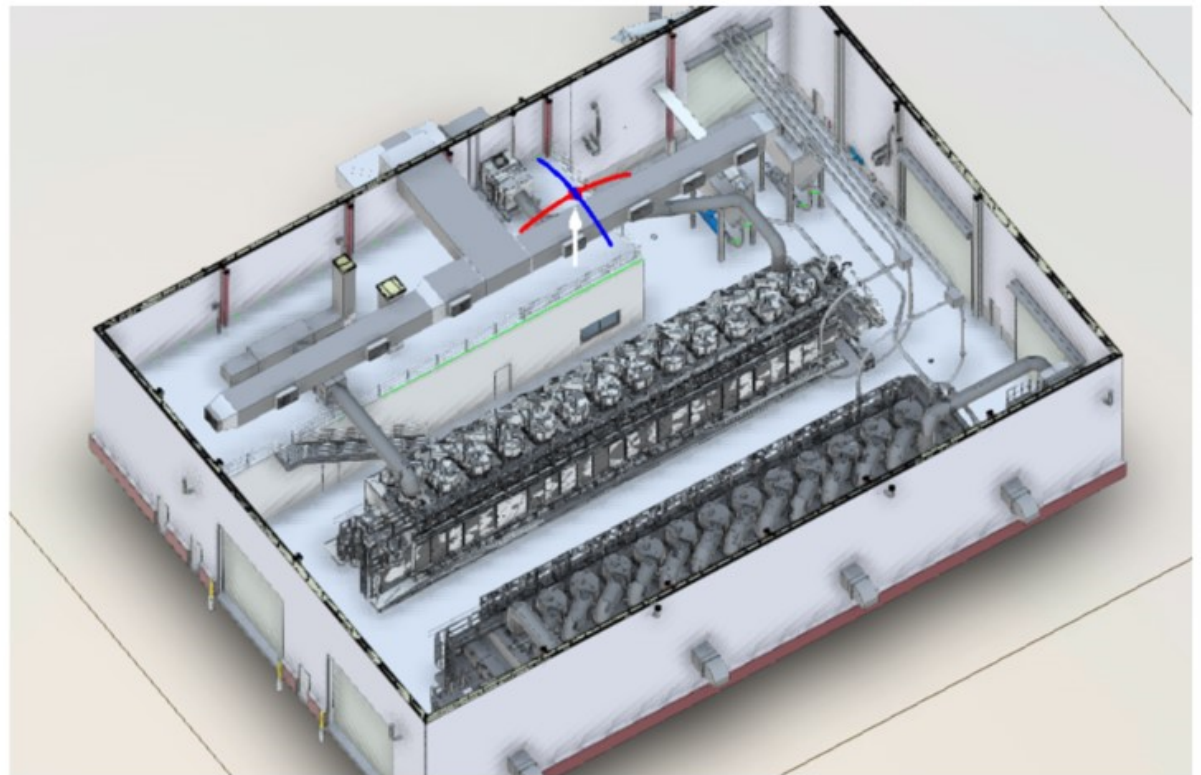


RPCF Solids Handling Dryer

Dryer Building – Model Walkthrough

Part of the design process includes the development of a BIM model to lay out building equipment in 3D.

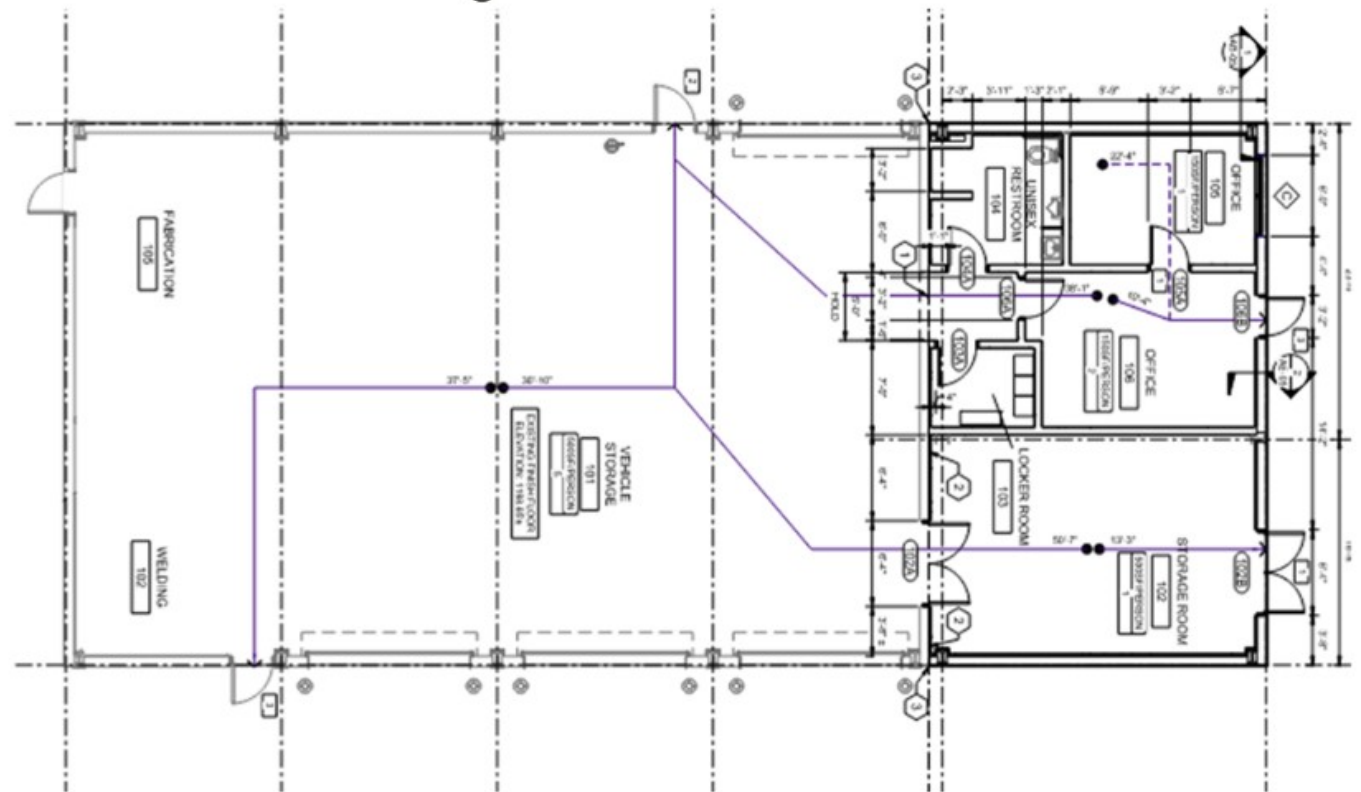
This allows us to visualize the space and ensure that the building and equipment dimensions are appropriate, and that adequate space is provided for equipment maintenance, and ensure clearance for overhead hoists near ductwork, etc.



RPCF Solids Handling Dryer

Maintenance Building

The original plans called for the demolition of the existing maintenance shop building and reconstruction on another part of the site. Upon inspection, the structural components of the existing building are sound. The decision was made to re-skin and remodel this building to provide a more functional work and office space.





RPCF Solids Handling Dryer

Project Schedule

Milestone	Design Team	Huber																																							
Huber Critical Items Submittal	N/A	January 5, 2024																																							
50% Design Package to RWU	January 23, 2024	N/A																																							
50% Review Meeting	February 6, 2024	N/A																																							
50% Design Client Comments Provided	February 9, 2024	N/A																																							
Huber Submittals	August 30, 2024	March 15, 2024																																							
90% Design Package to QC	March 19, 2024	<table><tr><th>Task Name</th><th>Start</th><th>Finish</th></tr><tr><td>Contract Signed</td><td>Mon 11/20/23</td><td>Mon 11/20/23</td></tr><tr><td>Submittals</td><td>Mon 11/20/23</td><td>Fri 8/30/24</td></tr><tr><td>Initial Critical Design Information</td><td>Mon 11/20/23</td><td>Fri 1/5/24</td></tr><tr><td>Rev 0 Submittals</td><td>Mon 11/20/23</td><td>Fri 3/15/24</td></tr><tr><td>Rev 0 Submittal Review</td><td>Mon 3/18/24</td><td>Fri 4/12/24</td></tr><tr><td>Rev A Submittals</td><td>Mon 4/15/24</td><td>Fri 5/24/24</td></tr><tr><td>Rev A Submittal Review</td><td>Mon 5/27/24</td><td>Fri 6/21/24</td></tr><tr><td>Rev B Submittals</td><td>Mon 6/24/24</td><td>Fri 8/2/24</td></tr><tr><td>Rev B Submittal Review</td><td>Mon 8/5/24</td><td>Fri 8/30/24</td></tr><tr><td>Dryer Pre-Release</td><td>Mon 7/22/24</td><td>Mon 7/22/24</td></tr><tr><td>Submittal Approval</td><td>Fri 8/30/24</td><td>Fri 8/30/24</td></tr><tr><td>Equipment Fabrication</td><td>Mon 7/22/24</td><td>Fri 4/25/25</td></tr></table>	Task Name	Start	Finish	Contract Signed	Mon 11/20/23	Mon 11/20/23	Submittals	Mon 11/20/23	Fri 8/30/24	Initial Critical Design Information	Mon 11/20/23	Fri 1/5/24	Rev 0 Submittals	Mon 11/20/23	Fri 3/15/24	Rev 0 Submittal Review	Mon 3/18/24	Fri 4/12/24	Rev A Submittals	Mon 4/15/24	Fri 5/24/24	Rev A Submittal Review	Mon 5/27/24	Fri 6/21/24	Rev B Submittals	Mon 6/24/24	Fri 8/2/24	Rev B Submittal Review	Mon 8/5/24	Fri 8/30/24	Dryer Pre-Release	Mon 7/22/24	Mon 7/22/24	Submittal Approval	Fri 8/30/24	Fri 8/30/24	Equipment Fabrication	Mon 7/22/24	Fri 4/25/25
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Equipment Fabrication	Mon 7/22/24	Fri 4/25/25																																							
90% Design Package to RWU	April 11, 2024																																								
90% Review Meeting	April 22, 2024																																								
90% Design Client Comments Provided	April 23, 2024																																								
100% Design Package to RWU	May 6, 2024																																								

ARPA March 31 – Based on 50% Design

HAWKINS WEIR
ENGINEERING, INC.
Engineering • Construction • Consulting

BLACK & VEATCH

ARPA March 31 – Based on 50% Design





Lead Service Line Inventory

Arkansas Department of Health and Environmental Protection Agency require that water providers inventory and submit a list of all possible Lead plumbing fixture locations within the water providers service territory.

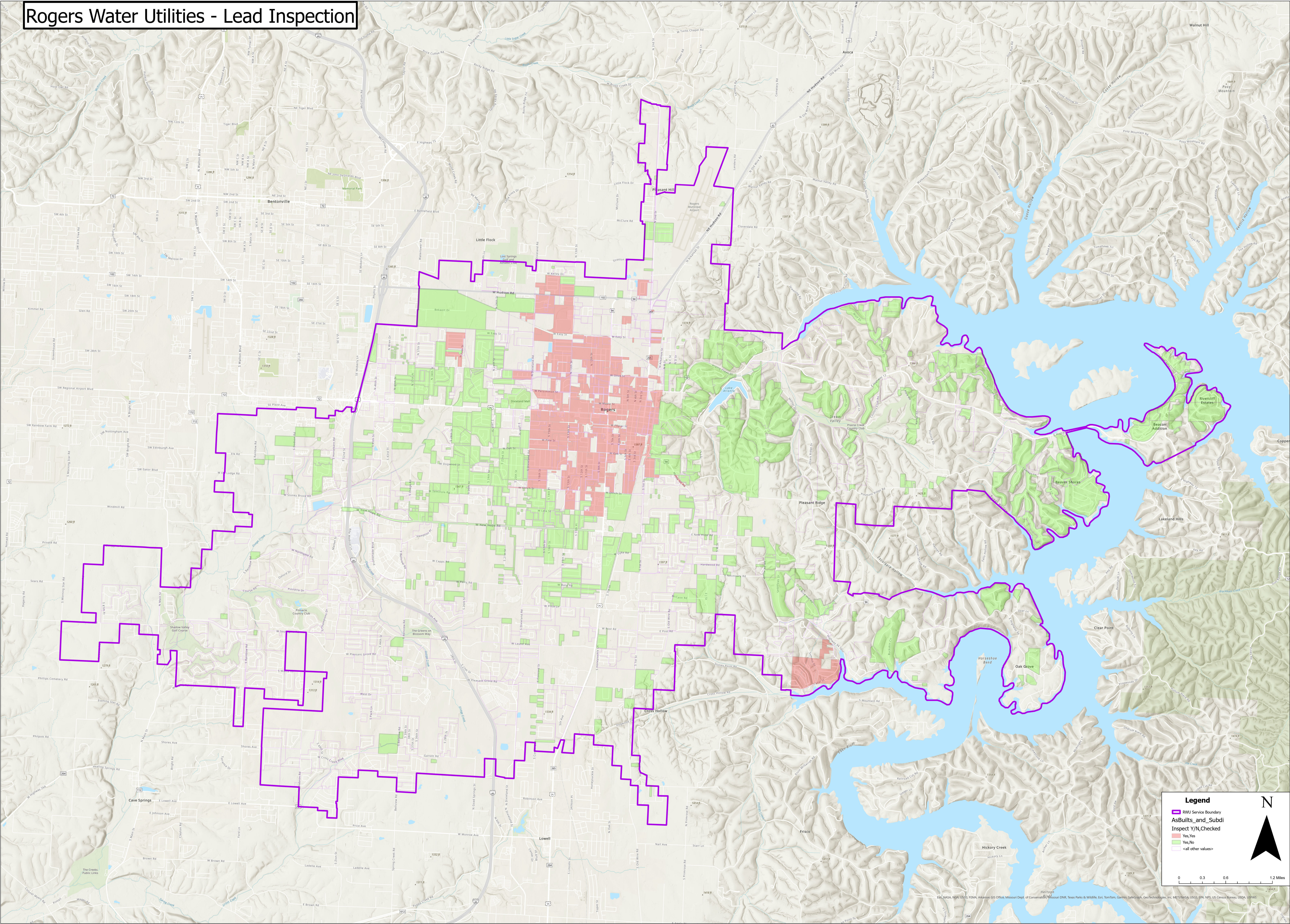
We have roughly 37,000 Services in RWU Service Territory.

Methodology to narrow down inspection list:

1. RWU As-Built dated 1989 and Older were used to identify locations that could have lead plumbing
2. Subdivision data was downloaded from the City of Rogers. Names of subdivisions were matched with RWU As-built names to identify locations.
3. RWU Fire Hydrants inventory has "Manufactured Year" as a detail we track. This allowed for identifying any fire hydrants older than 1989. I then matched any As-builts, Parcels, and Subdivisions that overlapped the 1989 and older fire hydrants.
4. RWU Customer Account information was used to get a list of all know addresses that were first billed from 1/1/1990 and older.
5. Any services larger than 2" were excluded due to plumbing materials being non-lead
6. The Benton County Assessor's office provided a list of all parcels within RWU service territory including an attribute for build date.
7. After narrowing the list down RWU utilized Employees (current and retired) historical knowledge to add or remove possible sites of lead plumbing

Roughly 4,800 service locations were identified to possibly contain lead plumbing.

Rogers Water Utilities - Lead Inspection



Water Service Meter - Inspect Yes, No, Unknown

Inspect

- Unknown
- Yes
- No
- RWU First Water Charge Older than 1989
- Parcels Commercial Older Than 1989
- Parcels Older Than 1989 Outside City Limits
- Parcels Older Than 1989 Inside City Limits
- AsBuilts Older Than 1989
- RWU Service Boundary

0 0.1 0.2 Miles



Sources: Esri, Airbus DS, USGS, NGA, NASA, CGIAR, NIPR, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap and the GIS user community, Esri Community Maps Contributors, Arkansas GIS Office, Missouri Dept. of Conservation, Missouri DNR, Texas Parks & Wildlife, OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

Water Service Meter - Inspect Yes, No, Unknown

Inspect

- Unknown
- Yes
- No

AsBuilts and Subdivisions To Be Inspected

Inspect Y/N,Checked

- Yes, Checked
- Yes, Needs Checked
- RWU Service Boundary

0 0.1 0.2 Miles



Sources: Esri, Airbus DS, USGS, NGA, NASA, CGIAR, N Robinson, NCEAS, NLS, OS, NMA, Geodatastyrelsen, Rijkswaterstaat, GSA, Geoland, FEMA, Intermap and the GIS user community, Esri Community Maps Contributors, Arkansas GIS Office, Missouri Dept. of Conservation, Missouri DNR, Texas Parks & Wildlife, © OpenStreetMap, Microsoft, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI/NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS

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	10.46	8.93	7.70	6.70	8.29	6.34	11.98
Phosphorus 30 Day Mo Avg mg/l	1	0.10	0.15	0.15	0.10	0.22	0.15	0.14	0.11	0.10	0.13	0.10	0.18
Phosphorus Max 7 day Avg mg/l	2	0.16	0.23	0.15	0.31	0.37	0.20	0.17	0.16	0.14	0.21	0.14	0.35
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751					125.2	65.1	67.0	56.1	41.3	60.4		
Total Suspended Solids Mo Avg	15					1.7	0.9	1.1	0.8	0.6	0.9		
Total Suspended Solids 7 day Avg	23					2.5	1.1	1.3	1.0	0.9	1.5		
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	132.6	456.5	395.8	77.4							48.2	195.7
Total Suspended Solids Mo Avg	20	1.7	4.2	4.2	1.1							0.7	2.7
Total Suspended Solids 7 day Avg	30	2.5	7.4	4.2	11.2							1.1	10.0
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	<18.02	<15.56	<20.03	<17.46	<26.68		
Ammonia Mo Avg mg/l	1.5					<.25	<.25	<.25	<.28	<.25	<.40		
Ammonia max 7 day Avg mg/l	2.3					<.26	<.25	<.25	<.37	<.25	<.63		
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	<20.42	<32.44	<42.68								<16.65	<16.38
Ammonia Mo Avg mg/l	3.0	<.26	<.31	<.31								<.25	<.25
Ammonia max 7 day Avg mg/l	4.5	<.29	<.34	<.54								<.25	<.27
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168					107.2	123.4	61.0	69.2	60.2	82.8		
CBOD Mo Avg mg/l	10					1.40	1.80	1.00	1.00	0.90	1.20		
CBOD Max 7 day Avg. mg/l	15					1.70	1.40	1.20	1.20	0.90	1.50		
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	<202.6	<389.2	<296.9	<123.6							97.50	<128.2
CBOD Mo Avg mg/l	15	<2.5	<3.6	<2.4	<4.1							1.40	<2.0
CBOD Max 7 day Avg. mg/l	23	<3.3	<4.9	<2.6	<1.6							1.50	<3.9



Monthly Summary of Industrial Pretreatment Activities December 2023

# of industrial control monitoring activities:	2
Industries control monitored:	Ozark Mt Poultry & Tyson Chicken Quick
# of self monitoring reports processed:	9
# of industrial inspection activities:	1
Industries inspected:	WestRock
# of short site visits:	0
Industries visited:	n/a
# of Notices of Violation:	0
Notices of Violation:	n/a

Surcharges November 2023 issued in December 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	3.448437	41.3	0.00	556.5	1,332.88	70.07	1,108.61	8.12	602.37	3,043.86
SE Poultry	1.518332	92.4	0.00	218.8	30.90	19.54	40.24	3.48	0.00	71.14
Tyson CNQ	5.414840	127.5	0.00	374.0	1,021.51	2.50	0.00	5.93	442.76	1,464.27
Tyson of Rogers	4.046813	38.5	0.00	103.1	0.00	140.5	2,964.97	5.01	172.82	3,137.79
WestRock	0.059063	24.0	0.00	882.5	43.70	10.58	0.00	0.10	0.00	43.70
Sum \$										7,760.76

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 2023 – 2024 budget year is \$53,834.38 (User data submitted for five months).

Report prepared by Paul Burns, Pretreatment Coordinator



FOG Inspection Report Monthly Summary for December 2023

- 34 known FSE's were pumped in October. A list of serviced establishments can be generated upon request. Pumping slows down during the colder months, since it is harder to service interceptors when its colder.
 - Paul and I dye tested the sanitary lines at the McDonalds off Hudson to confirm that sanitary was no longer going into the grease interceptor.
 - Chili's has very heavy/broken concrete lids on their interceptor. They have hired a plumber and are talking to their grease hauler to figure out the best replacement or repair.
 - The required concrete pad around 2 interceptors were not at the correct minimum depth and had to be redone.
 - Mobile food trucks are starting to renew or apply for their permits with the City.
 - I found out that I was unable to perform plan reviews correctly through OnBase. My User IDs did not match, and I was tied to both RWU engineering review and RWU Pretreatment review. I am supposed to only be attached to the RWU Pretreatment Review. Timmons made the adjustments needed, so everything should be working properly now.
 - Robert Fraiser is continuing to move things forward with the Ordinance and Policies.
 - Hunan found a plumber and started replacing the grease interceptor at the end of December. Everything should be completed by the first week of January.
 - Timmons is still working on my FOG inboxes. I hope to be testing it out before the end of January.
-
- Paul Burns and I performed the annual industrial inspection at Westrock.
 - I collected the monthly O&G samples.
 - Paul Burns and I also collected control monitoring samples at Ozark Mountain Poultry and Tyson Chick N' Quick.

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

Pollution Control Facility Significant Events

December 2023

1. Began training our new operator and solids handling technician.
2. Dryer oil circulation pump failed. It took a week to get our unit rebuilt plus a day to pull it out of service and a day to install it. Along with all of the holiday time in December, this has caused a backup in the system we are struggling to recover from. We have tentatively made an agreement with Springdale to begin trucking some cake solids from our centrifuge to them for further processing into a class A eq product.
3. We received a positive indication from ADEQ regarding tax benefits for our solids project. Letter attached.
4. We treated 281.2 MG in December. $31 \times 8.5 \text{ MGD} = 263.5 \text{ MG}$. That means we treated approximately 17.7 MG from I and I. These flows included 2.25" of rain over 9 events. The historical average rainfall for December is 2.85". Keeping an update from the previous year prior to the work done by engineering and ops, we had 9 events and 2.95" of rain (very similar) resulting in 355 MG treated. So we have reduced I and I from a similar month previous year by 74 MG. In our Oct meeting discussing September numbers, I noted that it looked positive, would need to see what it looked like with saturated ground. So far, it still looks like a huge improvement.



**DIVISION OF
ENVIRONMENTAL QUALITY**

Sarah Huckabee Sanders
GOVERNOR

Shane E. Khoury
SECRETARY

Brent R. Dobler, Utility Superintendent
Rogers Water Utilities
4300 Rainbow Rd.
Rogers, AR 72758

RE: NPDES Permit No. **AR0043397**, AFIN: **04-00155**
Rogers Pollution Control Facility, Rogers Water Facilities
Request for Sales Tax Exemption

Dear Mr. Dobler:

The Division of Environmental Quality (DEQ) has reviewed your letter dated November 3, 2023, requesting a sales tax exemption for machinery and equipment used in prevention and reduction of water pollution from Rogers Water Utilities. Based on our review, the following items qualify as water pollution control machinery and equipment:

- Thermal Sludge Dryer including screw conveyers, and tubular drag conveyers
- WAS mixing system
- Septage receiving station
- Piping, fittings, slide gates, actuators and valves required for installation of the exempt equipment
- Concrete, coatings, metals and hoists required for installation and operation of the exempt equipment
- New electrical equipment required for the installation of the listed equipment and operation of the existing treatment trains

The DEQ has determined that the above items are necessary to prevent or reduce water pollution that might otherwise result from the operation of this facility and to comply with a permit issued by DEQ. This letter serves as the documentation required by the Arkansas Department of Finance and Administration Rule GR-66 for a sales or use tax exemption under Ark. Code Ann. § 26-52-402.

This letter does not purport to make any determination or recommendation pursuant to GR-66 on the tax exempt status of an item listed. Please be advised that GR-66 identifies specific items as taxable that are necessary to prevent or reduce water pollution that might otherwise result from the operation of this facility and to comply with a permit issued by DEQ.

The Arkansas Department of Finance and Administration administers this tax exemption and determines which specific items in your proposal qualify for this tax exemption.

If you have any questions, please call the DFA Revenue Legal Division at (501) 682-7030 or Bryan Leamons, P.E., Senior Operations Manager of the Office of Water Quality at (501) 682-0656.

Sincerely,



Caleb J. Osborne
Division of Environment Quality, Director
Chief Administrator, Environment
Arkansas Department of Energy & Environment

cc.: Mr. Paul Gehring, Chief Legal Counsel (w/ copy of request)
Arkansas Dept. of Finance & Administration
P.O. Box 1272
Little Rock, AR 72203
ZyLab
Josh Durham; josh.durham@hawkins-weir.com

RESOLUTION NO. 24-01

A RESOLUTION AUTHORIZING RENEWAL OF A CONTRACT FOR PRINTING AND MAILING 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 Printing and Mailing Services for the Rogers Water Utilities with Data Forms Inc. operating under the registered fictitious name of DFI Mail. with an effective date of February 22, 2023, (“the Contract”); and

WHEREAS upon mutual agreement, the Contract may be renewed for an additional one-year period beginning on February 22, 2024 and ending on February 21, 2025 (“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. 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 obtain the needed printing and mailing services by using competitive procurement methods as permitted by law.

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 16th day of January 2024.

Peter Farmer, Chairman

ATTEST:

Brent Dobler, Acting Secretary

RESOLUTION NO. 24-02

A RESOLUTION DESIGNATING AUTHORIZED SIGNATORIES FOR DEPOSITORIES FOR THE ROGERS WATERWORKS AND SEWER COMMISSION AND THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES.

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

WHEREAS there is a need to make updates to signature cards for the Commission and RWU’s depositories.

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

Section 1. This Resolution authorizes and designates the officials who can sign for withdrawal of Commission and/or RWU funds from any Commission and/or RWU account with any depository bank. As of February 1, 2024, any such prior resolutions are hereby rescinded and revoked.

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

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

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

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

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

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

Section 7. This Resolution shall be in full force and effect from and after the date of its passage. However, to effect an orderly transition of signing authority, the provision in Section 1. above revoking and rescinding all such prior resolutions shall become effective February 1, 2024.

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

Section 9. 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 16th day of January 2024.

Peter Farmer, Chairman

ATTEST:

Brent Dobler, Acting Secretary

RESOLUTION NO. 24-03

A RESOLUTION APPOINTING AN ORGANIZATIONAL REPRESENTATIVE FOR CERTAIN LITIGATION; 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 Commission and RWU are parties to that certain litigation pending in the Circuit Court of Benton County, Arkansas styled *Three Flags Investments, L.L.C. v. Rogers Waterworks and Sewer Commission, Rogers Water Utilities and the City of Rogers, Arkansas*, Case No. 04CV-23-2545 (“the litigation”); and

WHEREAS there is a need to appoint an organizational representative to review, approve, and verify under oath the contents of various pleadings, motions, briefs, discovery responses, and other documents to be filed and served in the litigation on behalf of the Commission and RWU and to serve as an organizational representative to testify on behalf of the Commission and RWU; and

WHEREAS Brent Dobler, the Superintendent of the Rogers Water Utilities and Acting Secretary of the Commission, is familiar with the facts and matters at issue in the litigation and is well suited to serve as an organizational representative for the Commission and RWU in the litigation.

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

Section 1. Brent Dobler, the Superintendent of the Rogers Water Utilities and Acting Secretary of the Commission, is hereby appointed as an organizational representative for the Commission and RWU in the above-referenced litigation and is authorized, on behalf of the Commission and RWU, and in consultation with legal Counsel for the Commission and RWU, to review, approve, and verify under oath, as may be needed, the contents of pleadings, motions, briefs, discovery responses, and various other documents to be filed and served in the litigation on behalf of the Commission and RWU. Mr. Dobler may also serve as an organizational deponent under Rule 30(b)(6) of the Arkansas Rules of Civil Procedure and, in consultation with legal

counsel for the Commission and RWU, may appoint other Rule 30(b)(6) representatives to testify on behalf of the Commission and RWU.

Section 2. Severability Provision: If any part of this Resolution is held invalid, the remainder of this Resolution shall continue in effect as if such invalid portion never existed; and

Section 3. Repeal of Conflicting Provisions: All resolutions or orders of the Commission, or parts of resolutions or orders of the Commission that are in conflict with this Resolution are repealed to the extent of such conflict.

PASSED AND APPROVED this 16th day of January 2024.

Peter Farmer, Chairman

ATTEST:

Brent Dobler, Acting Secretary