



ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA

APRIL 15, 2024

4:00 PM

AGENDA

CALL TO ORDER:

ACTION ON MINUTES:

1. Minutes from March 18, 2024 Water and Sewer Commission Meeting

REPORTS:

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

OLD BUSINESS:

NEW BUSINESS:

1. Resolution No. 24-10 Purchase of Water Meters and Transmitters - J. Lunsford
2. Engineering Proposal Mt. Hebron Emergency Connection - B. Sartain
3. Engineering Proposal Poplar Street Construction/Admin Inspection - B. Sartain
4. Approval of Inspection Request Forms - Travis Tripodi
5. Resolution No. 24-11 Sale of Persimmon Street Tower Site to DRA Properties, LLC - B. Dobler
6. Award of Property Insurance - J. Sigmon
7. Resolution No. 24-12 Adopting Safety Manual - D. Ingram
8. Resolution No. 24-13 Amending the Employee Policy Manual for RWU
9. Discussion: Resolution No. 24-09 Temporary Provision of Utility Services - P. Farmer

ADJOURN:

Rogers Waterworks and Sewer Commission
March 18, 2024
Minutes

The Rogers Waterworks and Sewer Commission held its monthly meeting at 4:00 PM, March 18, 2024, 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 Dana Daniel, Johnny Lunsford, Todd Beaver, Aaron Short, Debbie Putman, Jered Sigmon, and Brent Dobler. Others in attendance were Robert Frazier with the Frazier Law Firm, Brett Peters, and Josh Durham from Hawkins-Weir Engineers. Eric Covington with Crossover Trail, and Aaron Nickell with ANH were also in attendance.

Chairman Farmer called the meeting to order at 4:01 PM. He recognized Eric Covington to present to the Commission in a Public Forum. Mr. Covington spoke about a sewer capacity issue he is experiencing with property next to his home. He requests that RWU continue to try to find a way to serve this property after the Department of Health deemed no sewer capacity was available due to sewer main already in the area being at capacity. Full discussion on audio.

Chairman Farmer then called for an action on the minutes from the February 20, 2024, Water and Sewer Commission meeting. Commissioner McClure made a motion to approve the February 20, 2024, minutes, Commissioner Greene seconded. All in favor, minutes were approved.

Chairman Farmer then recognized Jered Sigmon to present the financial reports. Mr. Sigmon then presented the financial reports to the Commission. Billed revenue in the Water department for February 2024 was up 7.1% from February 2023 at \$1,230,155. Water consumption was up 2.0% from February 2024 at 219,798,400 gallons. The Water department reported a net income of \$294,388.85 for February 2024 and YTD income of \$4,166,010.11. The percentage of Fiscal Year Passed is at 67%. Water revenues are 72% of budget and expenses are at 62% of budget.

The Sewer department billed revenue for the month of February 2024 is up 4.4% from February 2023 at \$1,408,087. Sewer consumption was up 0.4% from January 2024 at 181,753,700 gallons. The Sewer department reported a net income of \$440,563.77 for February 2024 and a YTD income of \$4,637,326.49. The percentage of Fiscal Year Passed is at 67%. Sewer revenues are at 74% of budget and expenses are at 60% of budget.

Water and Sewer YTD income exceeds FY23 income through the same period.
Water and Sewer YTD income exceeds FY24 budgeted income for each company.

Total restricted and unrestricted funds are \$48.07 million for February 2024 compared to \$47.22 million as of February 2023. This is an overall increase of \$850,000 from February 2023.

Chairman Farmer then recognized Aaron Short. Mr. Short went over the Development Plan Review and highlighted a few projects. The Mt. Hebron Interconnection with Bentonville and the Walnut St Widening project. He also gave an overview of the progress on the Pinnacle Golf Course sewer installation. He also discussed the status of the sewer capacity policy and recognized Brandon Ives and David Ingram for helping him present to the Northwest District AWEA meeting that was held in Rogers earlier in the month.

Chairman Farmer then recognized Todd Beaver to present the RPCF reports. Todd when over the DMR and FOG reports. He then gave a brief status of the dryer operation and our hauling of excess solids to Springdale. Black and Veatch has been made aware of some of the issues that the Springdale Huber had with Roger's solids. The plant treated 286.8MG in February. Approximately 40.3 from I and I. These flows included 1.08" of rain over six events.

Chairman Farmer then recognized Dana Daniel to give an HR report. Mr. Daniel presented a turnover report for RWU that showed turnover for the utility since 2015. He stated that this trend was cyclical until just lately. Interviewing is proactive and involves many referrals as well. RWU actively seeks out candidates. The first interview is online and then forwarded to the supervisor for further action. Second interviews are face to face. Onboarding and mentoring continue to be strong, and the benefits provided by the City certainly help with the hiring process.

Chairman Farmer then recognized Todd Beaver and Brent Dobler to present the Solids Handling Facility Guaranteed Maximum Price (GMP) to the Commission. Mr. Beaver presented a GMP of \$24,522,472.00 from Crossland Heavy Contractors. Mr. Beaver explained that the primary differences between the prior GMP and this one had to do with existing infrastructure (building on top of old foundations), and the maintenance building. Instead of a new maintenance building, RWU will refurbish the existing building. The rest is due to more detailed plans and code changes to the HVAC in the new solids building. Contingencies are still in this number. Commissioner Carmichael made a motion to accept the proposed GMP of \$24,522,472.00 from Crossland Heavy Contractors for the construction of the proposed Phase 2 Solids Handling Improvements at the Rogers Pollution Control Facility. Commissioner McClure seconded the motion. All in favor, 5-0 motion passed.

Chairman Farmer then recognized Brent Dobler to present RESOLUTION 24-09, A RESOLUTION AUTHORIZING AN AGREEMENT FOR TEMPORARY PROVISION OF UTILITY SERVICES PERTAINING TO A PROPOSED BOUNDARY ADJUSTMENT BETWEEN THE CITY OF ROGERS AND THE CITY OF CAVE SPRINGS; AND FOR OTHER PURPOSES. The City of Rogers and the City of Cave Springs have proposed a simultaneous annexation and de-annexation (land swap). Currently, the City of Rogers area is being served by RWU. This resolution authorizes RWU, in coordination with the City of Rogers, to provide a temporary means of serving the existing water and sewer customers located in the proposed annexation area and for, potentially, resolving any existing litigation. Commissioner McClure made a motion to approve RESOLUTION 24-09, A RESOLUTION AUTHORIZING AN AGREEMENT FOR TEMPORARY PROVISION OF UTILITY SERVICES PERTAINING TO A PROPOSED BOUNDARY ADJUSTMENT BETWEEN THE CITY OF ROGERS AND THE CITY OF CAVE SPRINGS; AND FOR OTHER PURPOSES. Commissioner Greene seconded. All in favor, 5-0, Resolution 24-09 passed.

Chairman Farmer then recognized Jered Sigmon to update a recommendation from the Investment and Depository Committee meeting earlier in the day. Mr. Sigmon submitted the additional Depository institutions: BOK Financial, Cadence Bank, Centennial Bank and Chambers Bank. Staff reviewed these institutions as well as the Investment and Depository Committee and recommend all for approval. Commissioner Greene made a motion, Commissioner Carmichael seconded. All in favor, 5-0 motion carries.

Chairman Farmer then recognized Aaron Short to present a project change order on the Banz Rd project. After explaining how the original project that was to complete this section was never started due to a change in ownership that will affect the timing of the sewer installation, RWU

was forced to complete the sewer connection, but the future developer contributed the easement. Aaron showed an illustration showing the original coordination between the two projects. Aaron then stated that staff recommends approval of the change order from NEC for \$109,930.00 bringing the new total project cost to \$3,517,374.07. Commissioner Carmichael made a motion to approve the change order, Commissioner McClure seconded the motion. All in favor, 5-0 motion passed.

Mr. Short went on to present the bid for the 24" I-49 sanitary sewer project. RWU cannot get our cameras to this area due to blockages. This is a critical area that serves a high number of Roger's residents. RWU received two bids and the apparent low bidder is Humbard Contracting. There are two bids in case cleaning is not an option and replacement is the only way to move forward. We need to be prepared before the project starts, but our goal is to clear the blockage and replace it with a liner if that is an option. Staff recommends approving the bid from Humbard Contracting Inc. for the price of \$426,500.00. Commissioner Carmichael made a motion to approve the bid from Humbard Contracting Inc. for the price of \$426,500. Commissioner McClure seconded the motion. All in favor, 5-0, motion passed.

Mr. Short went on to present the last item on the agenda. Authorizing funds to provide a connection to Benton Washington Regional Water Authority. This will be a future emergency connection that would help RWU improve its resiliency. It consists of a 54" x 18" tee, 18" gate valve and 18" plug. Commissioner McClure made a motion to approve authorization of fund for reimbursement to Benton Washington Regional Water Authority in the amount of \$45,000. Commissioner Greene seconded the motion. All in favor, 5-0 motion passed.

With no further items on the Agenda, Chairman Farmer adjourned the meeting at 5:43 pm.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwsmin 031824

April 15, 2024

To: The Rogers Water and Sewer Commission
From: Jered Sigmon, Controller
Re: March 2024 Financial Information

Billed Revenue and Consumption

March 2024	Billed Revenue Current Month	Billed Revenue YOY % Change	Consumption Current Month	Consumption YOY % Change
Water	\$1,159,734	10.6%	206,755,700	13.1%
Sewer	\$1,365,064	10.7%	172,790,500	10.0%

Budget vs Actuals

March is 75% through the fiscal year. Relative to this benchmark:

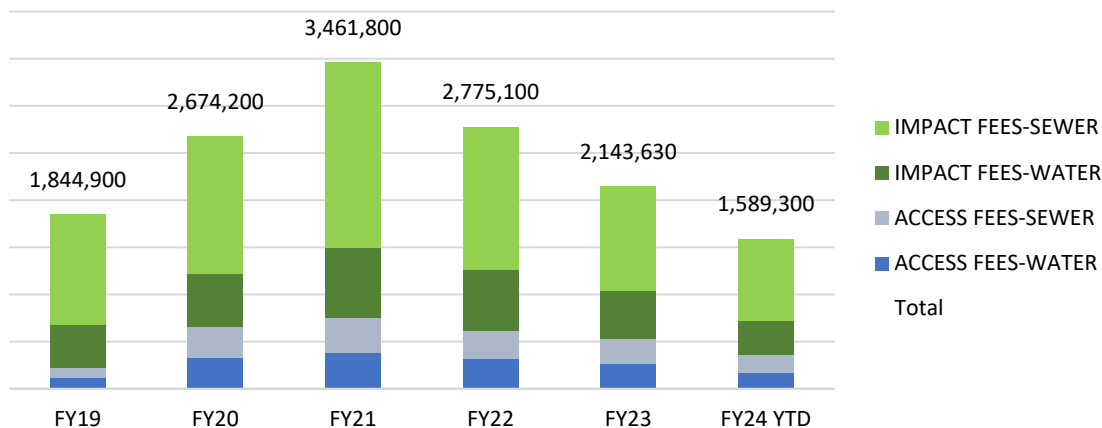
- Water revenues: 79% of budget
- Water expenses: 69%
- Sewer revenues: 96% (83% without one-time ARPA grant of \$2.47M)
- Sewer expenses: 67%

YTD Income (Loss)

Water and Sewer YTD income exceeds FY23 income through the same period.
Water and Sewer YTD income exceeds FY24 budgeted income for each company.

Access & Impact Fee Revenue

Across both Water and Sewer, YTD actuals are 74% of the FY23 total and 122% of the FY24 budget.



Other Financial Reporting Items

- Restricted and unrestricted assets \$48.88M compared to \$48.29M as of March 2023.
- FY25 budgeting process underway.
- Coordinating with Tyler and IT for implementation of Accounts Receivable-Other module.
- Final preparations for ANRC loan closing (new construction fund, initial disbursement request).

Rogers Water Utilities

Monthly Income (Loss) comparisons

WATER					Cumulative Variance to PY	Cumulative % Change to PY
	FY 2022	FY 2023	FY 2024			
July	\$ 454,860.39	\$ 606,058.75	\$ 667,444.11	\$ 61,385.36		10.1%
August	\$ 390,617.95	\$ 876,035.33	\$ 732,171.70	\$ (82,478.27)		-5.6%
September	\$ 627,942.89	\$ 598,001.67	\$ 707,007.73	\$ 26,527.79		1.3%
October	\$ 441,784.79	\$ 749,926.53	\$ 574,412.76	\$ (148,985.98)		-5.3%
November	\$ 240,127.46	\$ 291,503.08	\$ 493,375.01	\$ 52,885.95		1.7%
December	\$ 136,549.32	\$ 120,180.03	\$ 481,020.61	\$ 413,726.53		12.8%
January	\$ 119,263.06	\$ 384,250.00	\$ 216,189.34	\$ 245,665.87		6.8%
February	\$ 156,254.78	\$ 214,287.94	\$ 294,388.85	\$ 325,766.78		8.5%
March	\$ 184,685.89	\$ 211,489.19	\$ 349,413.27	\$ 463,690.86		11.4%
April	\$ 65,761.31	\$ 335,697.09				
May	\$ 229,534.70	\$ 434,038.10				
June	\$ 337,611.80	\$ 420,481.00				
YTD Income (Loss)	\$ 3,384,994.34	\$ 5,241,948.71	\$ 4,515,423.38	\$ 463,690.86		11.4%
Income (Loss) Before APERS Pension Adjustment	\$ 3,384,994.34	\$ 5,241,948.71	\$ 4,515,423.38			
APERS Pension Adjustment	\$ 260,620.21	\$ 302,494.48				
Income per Audited Financial Stmts	\$ 3,645,614.55	\$ 5,544,443.19	\$ 4,515,423.38			
Annual Budget	\$ 2,675,000.00	\$ 3,415,000.00	\$ 3,740,000.00			

SEWER					Cumulative Variance to PY	Cumulative % Change to PY
	FY 2022	FY 2023	FY 2024			
July	\$ 696,353.90	\$ 593,693.29	\$ 592,016.25	\$ (1,677.04)		-0.3%
August	\$ 403,049.30	\$ 618,119.21	\$ 561,720.12	\$ (58,076.13)		-4.8%
September	\$ 564,331.31	\$ 573,458.83	\$ 515,074.32	\$ (116,460.64)		-6.5%
October	\$ 401,011.64	\$ 599,571.85	\$ 614,402.48	\$ (101,630.01)		-4.3%
November	\$ 338,228.02	\$ 348,374.55	\$ 641,370.46	\$ 191,365.90		7.0%
December	\$ 335,393.38	\$ 336,457.27	\$ 614,035.91	\$ 468,944.54		15.3%
January	\$ 303,246.65	\$ 440,512.11	\$ 658,143.18	\$ 686,575.61		19.6%
February	\$ 292,158.17	\$ (101,216.06)	\$ 440,563.77	\$ 1,228,355.44		36.0%
March	\$ 417,621.45	\$ 318,709.84	\$ 509,707.01	\$ 1,419,352.61		38.1%
April	\$ 178,311.71	\$ 492,677.70				
May	\$ 302,311.30	\$ 710,512.68				
June	\$ 701,261.24	\$ 589,243.57				
YTD Income (Loss)	\$ 4,933,278.07	\$ 5,520,114.84	\$ 5,147,033.50	\$ 1,419,352.61		38.1%
			\$ 7,619,771.50	<< Including one-time ARPA grant.		
FY Income (Loss) Before APERS Pension Adjustment	\$ 4,933,278.07	\$ 5,520,114.84	\$ 5,147,033.50			
APERS Pension Adjustment	\$ 426,833.24	\$ 471,561.64				
Income per Audited Financial Stmts	\$ 5,360,111.31	\$ 5,991,676.48	\$ 5,147,033.50			
Annual Budget	\$ 3,960,000.00	\$ 4,620,000.00	\$ 3,348,250.00			



Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 1 - WATER						
Revenue	18,845,000.00	18,845,000.00	1,356,663.74	14,874,592.04	-3,970,407.96	78.93%
Expense	15,105,000.00	15,105,000.00	1,007,250.47	10,359,168.66	4,745,831.34	68.58%
Fund: 1 - WATER Surplus (Deficit):	3,740,000.00	3,740,000.00	349,413.27	4,515,423.38	775,423.38	120.73%
Fund: 2 - SEWER						
Revenue	18,345,000.00	18,345,000.00	1,536,187.37	17,630,739.16	-714,260.84	96.11%
Expense	14,996,750.00	14,996,750.00	1,026,480.36	10,010,967.66	4,985,782.34	66.75%
Fund: 2 - SEWER Surplus (Deficit):	3,348,250.00	3,348,250.00	509,707.01	7,619,771.50	4,271,521.50	227.57%
Report Surplus (Deficit):	7,088,250.00	7,088,250.00	859,120.28	12,135,194.88	5,046,944.88	171.20%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
1 - WATER	3,740,000.00	3,740,000.00	349,413.27	4,515,423.38	775,423.38
2 - SEWER	3,348,250.00	3,348,250.00	509,707.01	7,619,771.50	4,271,521.50
Report Surplus (Deficit):	7,088,250.00	7,088,250.00	859,120.28	12,135,194.88	5,046,944.88



Rogers Water Utilities, AR

Budget Report

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 1 - WATER							
Revenue							
1-4440.00	RESIDENTIAL WATER	10,130,000.00	10,130,000.00	632,236.77	7,483,752.23	-2,646,247.77	73.88 %
1-4450.00	COMMERCIAL WATER	5,010,000.00	5,010,000.00	324,402.17	3,818,193.87	-1,191,806.13	76.21 %
1-4460.00	INDUSTRIAL WATER	1,790,000.00	1,790,000.00	128,357.36	1,216,368.88	-573,631.12	67.95 %
1-4470.00	HYDRANTS	13,500.00	13,500.00	1,205.00	10,648.55	-2,851.45	78.88 %
1-4470.01	FIRE LINES	120,000.00	120,000.00	11,220.00	100,146.11	-19,853.89	83.46 %
1-4470.02	LABOR SALES	20,000.00	20,000.00	5,495.74	41,747.31	21,747.31	208.74 %
1-4470.03	AR DEPT OF HEALTH FEE	150,000.00	150,000.00	12,006.11	107,564.40	-42,435.60	71.71 %
1-4470.04	LARGE TAP FEES	15,000.00	15,000.00	4,250.00	34,084.15	19,084.15	227.23 %
1-4470.05	MACHINE TIME SALES	15,000.00	15,000.00	2,111.25	21,667.91	6,667.91	144.45 %
1-4470.06	HYDRANT METER RENTALS	65,000.00	65,000.00	5,054.00	44,338.00	-20,662.00	68.21 %
1-4470.07	MISC. WATER SALES	60,000.00	60,000.00	27,185.68	70,395.38	10,395.38	117.33 %
1-4471.00	SERVICE CHG. INCOME	480,000.00	480,000.00	18,665.00	173,305.00	-306,695.00	36.11 %
1-4471.05	PENALTY	115,000.00	115,000.00	34,058.93	321,199.26	206,199.26	279.30 %
1-4472.00	INTEREST INCOME-INVESTMNTS	140,000.00	140,000.00	75,153.05	653,322.11	513,322.11	466.66 %
1-4472.01	INTEREST INCOME-BANK ACCTS	50,000.00	50,000.00	10,168.57	106,220.92	56,220.92	212.44 %
1-4472.98	INTEREST INCOME-BOND FUNDS	10,000.00	10,000.00	2,125.28	23,499.75	13,499.75	235.00 %
1-4475.00	RENT INCOME	14,384.00	14,384.00	1,271.00	10,831.00	-3,553.00	75.30 %
1-4476.00	NEW CUSTOMER FEES	70,000.00	70,000.00	5,325.00	48,425.00	-21,575.00	69.18 %
1-4476.10	ACCESS FEES	200,000.00	200,000.00	11,700.00	168,300.00	-31,700.00	84.15 %
1-4476.20	IMPACT FEES	300,000.00	300,000.00	29,700.00	358,900.00	58,900.00	119.63 %
1-4482.00	INLAND BILLING REVENUE	65,000.00	65,000.00	5,541.75	49,651.53	-15,348.47	76.39 %
1-4485.00	MISCELLANEOUS INCOME	12,116.00	12,116.00	9,431.08	12,030.68	-85.32	99.30 %
Revenue Total:		18,845,000.00	18,845,000.00	1,356,663.74	14,874,592.04	-3,970,407.96	78.93%
Expense							
Department: 555 - GENERAL EXPENSES							
1-555-5251	TRAVEL AND ENT EXPENSE	2,000.00	2,000.00	0.00	904.50	1,095.50	45.23 %
1-555-5252	TRAINING EXPENSE	25,000.00	25,000.00	250.00	250.00	24,750.00	1.00 %
1-555-5300	SECURITY ALARM FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	500.00	500.00	58.50	175.50	324.50	35.10 %
1-555-5302	JANITORIAL EXPENSE	25,000.00	25,000.00	1,582.15	14,970.48	10,029.52	59.88 %
1-555-5305	MISCELLANEOUS	113,930.00	113,930.00	-95,759.96	48,796.00	65,134.00	42.83 %
1-555-5330	BEAVER WATERSHED ALLIANCE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
1-555-5350	UTILITIES	37,500.00	37,500.00	-3,552.91	19,677.29	17,822.71	52.47 %
1-555-5400	ARKANSAS PUBLIC WATER FEE	150,000.00	150,000.00	11,730.40	105,573.60	44,426.40	70.38 %
1-555-5402	CUSTOMER PAYMENT FEES	160,000.00	160,000.00	125,249.10	125,249.10	34,750.90	78.28 %
1-555-5500	WATER PURCHASES	6,060,000.00	6,060,000.00	391,027.56	4,186,087.42	1,873,912.58	69.08 %
1-555-5580	EQUIP. MAINT. FEES	5,000.00	5,000.00	89.00	3,201.00	1,799.00	64.02 %
1-555-5581	SOFTWARE MAINTENANCE FEES	150,000.00	150,000.00	16,350.20	141,054.52	8,945.48	94.04 %
1-555-5600	INSURANCE-OTHER	25,000.00	25,000.00	2,903.44	9,916.50	15,083.50	39.67 %
1-555-5650	ACCOUNTING/LEGAL EXPENSE	20,000.00	20,000.00	1,603.50	13,882.60	6,117.40	69.41 %
1-555-5651	ATTORNEY RETAINER FEES	40,000.00	40,000.00	1,570.00	16,814.65	23,185.35	42.04 %
1-555-5653	LEGAL CLAIMS-MISCELLANOUS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
1-555-5654	EMPLOYEE PRACTICE CLAIMS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
1-555-5700	TRUSTEE FEES	6,800.00	6,800.00	0.00	4,000.00	2,800.00	58.82 %
1-555-5701	2016 BOND INTEREST	390,244.00	390,244.00	-2,633.32	260,162.48	130,081.52	66.67 %
1-555-5702	AMORTIZATION-2016 BONDS	-27,718.00	-27,718.00	-2,309.83	-20,788.47	-6,929.53	75.00 %
1-555-5703	2012 BOND INTEREST	94,388.00	94,388.00	-2,200.00	121,450.00	-27,062.00	128.67 %
1-555-5704	2012 BOND REFUNDING COSTS	306,713.00	306,713.00	4,035.72	36,321.48	270,391.52	11.84 %
1-555-5705	AMORTIZATION-2012 BONDS	-15,146.00	-15,146.00	-199.31	-1,793.79	-13,352.21	11.84 %
1-555-5706	2016 BOND REFUNDING COSTS	7,263.00	7,263.00	605.26	5,447.34	1,815.66	75.00 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
1-555-5707	2016 BOND INSURANCE	833.00	833.00	69.40	624.60	208.40	74.98 %
1-555-5800	DEPRECIATION	3,248,000.00	3,248,000.00	242,480.01	2,182,320.09	1,065,679.91	67.19 %
1-555-5801	AMORIZATION OF SOFTWARE HOST...	36,667.00	36,667.00	2,500.00	22,500.00	14,167.00	61.36 %
1-555-5802	AMORTIZATION OF SOFTWARE HO...	13,260.00	13,260.00	1,105.00	9,945.00	3,315.00	75.00 %
1-555-5850	BAD DEBTS	35,000.00	35,000.00	3,000.00	24,531.75	10,468.25	70.09 %
Department: 555 - GENERAL EXPENSES Total:		10,986,234.00	10,986,234.00	699,553.91	7,331,273.64	3,654,960.36	66.73%
Department: 560 - ENGINEERING							
1-560-5100	SALARIES ENGINEERING	500,000.00	500,000.00	32,283.84	316,928.34	183,071.66	63.39 %
1-560-5102	CAPITALIZED COSTS	-175,000.00	-175,000.00	0.00	-87,883.75	-87,116.25	50.22 %
1-560-5104	PERS-ENGINEERING	76,600.00	76,600.00	7,053.24	45,527.24	31,072.76	59.44 %
1-560-5105	HEALTH INSURANCE	78,400.00	78,400.00	0.00	36,486.23	41,913.77	46.54 %
1-560-5106	LIFE INSURANCE	1,750.00	1,750.00	0.00	1,314.17	435.83	75.10 %
1-560-5107	DISABILITY INSURANCE	525.00	525.00	0.00	521.18	3.82	99.27 %
1-560-5111	FICA	38,250.00	38,250.00	3,323.43	23,771.37	14,478.63	62.15 %
1-560-5251	TRAVEL EXPENSE	3,500.00	3,500.00	329.26	329.26	3,170.74	9.41 %
1-560-5252	TRAINING EXPENSE	12,000.00	12,000.00	400.00	2,400.06	9,599.94	20.00 %
1-560-5305	MISCELLANEOUS	750.00	750.00	0.00	413.92	336.08	55.19 %
1-560-5306	SUPPLIES	3,500.00	3,500.00	627.57	1,951.61	1,548.39	55.76 %
1-560-5307	OUTSIDE SERVICES	7,000.00	7,000.00	418.72	12,073.59	-5,073.59	172.48 %
1-560-5308	ASSOCIATION DUES & EXPENSE	3,000.00	3,000.00	0.00	1,327.50	1,672.50	44.25 %
1-560-5551	VEHICLE EXPENSE	5,000.00	5,000.00	995.66	4,698.39	301.61	93.97 %
1-560-5581	SOFTWARE MAINTENANCE	11,000.00	11,000.00	1,685.35	4,950.27	6,049.73	45.00 %
1-560-5601	WORKMANS COMPENSATION	7,700.00	7,700.00	688.69	5,339.41	2,360.59	69.34 %
1-560-5602	INSURANCE-BLDGS & CONTENTS	350.00	350.00	29.99	269.91	80.09	77.12 %
1-560-5603	INSURANCE-VEHICLES	650.00	650.00	53.10	477.90	172.10	73.52 %
1-560-5800	DEPRECIATION	26,000.00	26,000.00	2,166.66	19,499.94	6,500.06	75.00 %
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-110,000.00	-110,000.00	-4,200.00	-37,800.00	-72,200.00	34.36 %
Department: 560 - ENGINEERING Total:		490,975.00	490,975.00	45,855.51	352,596.54	138,378.46	71.82%
Department: 565 - FIELD							
1-565-5100	SALARIES FIELD	1,040,000.00	1,040,000.00	91,866.53	806,067.73	233,932.27	77.51 %
1-565-5102	CAPITALIZED COSTS	-7,500.00	-7,500.00	-4,602.50	-12,270.00	4,770.00	163.60 %
1-565-5104	PERS-FIELD	159,328.00	159,328.00	19,900.85	124,824.78	34,503.22	78.34 %
1-565-5105	HEALTH INSURANCE	190,400.00	190,400.00	0.00	86,799.89	103,600.11	45.59 %
1-565-5106	LIFE INSURANCE	4,250.00	4,250.00	0.00	3,250.07	999.93	76.47 %
1-565-5107	DISABILITY INSURANCE	1,275.00	1,275.00	0.00	1,283.13	-8.13	100.64 %
1-565-5110	UNIFORMS	15,000.00	15,000.00	1,353.83	13,368.67	1,631.33	89.12 %
1-565-5111	FICA	79,560.00	79,560.00	9,620.58	60,775.82	18,784.18	76.39 %
1-565-5251	TRAVEL AND TRAINING	18,000.00	18,000.00	3,447.54	9,007.25	8,992.75	50.04 %
1-565-5304	SAFETY EQUIPMENT	9,000.00	9,000.00	686.26	17,199.21	-8,199.21	191.10 %
1-565-5305	MISCELLANEOUS	1,000.00	1,000.00	109.22	2,396.13	-1,396.13	239.61 %
1-565-5306	OFFICE SUPPLIES	7,000.00	7,000.00	10.94	2,302.82	4,697.18	32.90 %
1-565-5307	OUTSIDE SERVICES	11,000.00	11,000.00	-3,538.44	4,497.58	6,502.42	40.89 %
1-565-5308	DUES, SUBSCR, LICENSE	3,000.00	3,000.00	0.00	980.30	2,019.70	32.68 %
1-565-5315	CUSTOMER DAMAGE PAYMENTS	5,000.00	5,000.00	0.00	3,018.76	1,981.24	60.38 %
1-565-5350	UTILITIES	100,000.00	100,000.00	7,909.23	72,990.54	27,009.46	72.99 %
1-565-5551	VEHICLE MAINT.	55,000.00	55,000.00	-4,264.12	22,057.91	32,942.09	40.11 %
1-565-5552	FIELD REPAIR AND MAINT.	400,000.00	400,000.00	16,027.61	313,051.38	86,948.62	78.26 %
1-565-5553	BACKHOE	3,000.00	3,000.00	0.00	817.34	2,182.66	27.24 %
1-565-5555	SCADA HAND TOOLS	500.00	500.00	294.68	5,351.81	-4,851.81	1,070.36 %
1-565-5557	EQUIPMENT MAINT.	20,000.00	20,000.00	4,041.84	28,172.32	-8,172.32	140.86 %
1-565-5558	SUPPLIES, HAND TOOLS	35,000.00	35,000.00	2,152.32	25,433.15	9,566.85	72.67 %
1-565-5559	GAS AND OIL	60,000.00	60,000.00	3,260.05	36,378.19	23,621.81	60.63 %
1-565-5560	GENERATOR MAINTENANCE	8,000.00	8,000.00	1,155.98	1,155.98	6,844.02	14.45 %
1-565-5561	BUILDING MAINT.	18,000.00	18,000.00	424.78	5,840.94	12,159.06	32.45 %
1-565-5563	WATER TOWER MAINT	20,000.00	20,000.00	1,576.39	19,009.30	990.70	95.05 %
1-565-5581	SOFTWARE MAINTENANCE	13,200.00	13,200.00	2,307.40	2,802.82	10,397.18	21.23 %
1-565-5601	WORKMANS COMPENSATION	23,000.00	23,000.00	1,966.63	16,417.25	6,582.75	71.38 %
1-565-5602	INSURANCE-BLDGS & CONTENTS	6,500.00	6,500.00	1,978.64	18,014.00	-11,514.00	277.14 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
1-565-5800	DEPRECIATION	110,000.00	110,000.00	9,166.66	82,499.94	27,500.06	75.00 %
	Department: 565 - FIELD Total:	2,408,513.00	2,408,513.00	166,852.90	1,773,495.01	635,017.99	73.63%
	Department: 570 - OFFICE						
1-570-5100	SALARIES OFFICE	740,000.00	740,000.00	61,427.28	565,442.36	174,557.64	76.41 %
1-570-5104	PERS-OFFICE	113,368.00	113,368.00	13,377.29	86,950.53	26,417.47	76.70 %
1-570-5105	HEALTH INSURANCE	89,600.00	89,600.00	0.00	51,005.02	38,594.98	56.93 %
1-570-5106	LIFE INSURANCE	2,000.00	2,000.00	0.00	1,529.46	470.54	76.47 %
1-570-5107	DISABILITY INSURANCE	600.00	600.00	0.00	603.85	-3.85	100.64 %
1-570-5111	FICA	56,610.00	56,610.00	6,386.39	42,113.52	14,496.48	74.39 %
1-570-5251	TRAVEL EXPENSE	2,500.00	2,500.00	-1,217.54	0.00	2,500.00	0.00 %
1-570-5252	TRAINING EXPENSE	12,500.00	12,500.00	-990.00	1,038.06	11,461.94	8.30 %
1-570-5305	MISCELLANEOUS	5,000.00	5,000.00	679.71	4,170.02	829.98	83.40 %
1-570-5306	OFFICE SUPPLIES	15,000.00	15,000.00	1,882.50	13,654.89	1,345.11	91.03 %
1-570-5307	OUTSIDE SERVICES	3,000.00	3,000.00	3,327.08	5,023.87	-2,023.87	167.46 %
1-570-5308	ASSOC. DUES & EXPENSES	2,000.00	2,000.00	0.00	1,281.10	718.90	64.06 %
1-570-5309	POSTAGE/MAILING	140,000.00	140,000.00	12,744.16	110,263.87	29,736.13	78.76 %
1-570-5310	OFFICE MACHINE REPAIR	1,000.00	1,000.00	0.00	586.36	413.64	58.64 %
1-570-5311	PUBLIC RELATIONS	4,000.00	4,000.00	1,338.58	3,970.97	29.03	99.27 %
1-570-5312	ARKANSAS ONE CALL	9,000.00	9,000.00	665.60	5,021.15	3,978.85	55.79 %
1-570-5313	CASH LONG/SHORT	0.00	0.00	34.84	-174.91	174.91	0.00 %
1-570-5320	COMPUTER EXPENSE	15,000.00	15,000.00	-5,344.91	3,308.42	11,691.58	22.06 %
1-570-5601	WORKMANS COMPENSATION	600.00	600.00	52.17	389.93	210.07	64.99 %
1-570-5950	TRANSFER ADMIN COSTS/SEWER	7,500.00	7,500.00	625.00	5,625.00	1,875.00	75.00 %
	Department: 570 - OFFICE Total:	1,219,278.00	1,219,278.00	94,988.15	901,803.47	317,474.53	73.96%
	Expense Total:	15,105,000.00	15,105,000.00	1,007,250.47	10,359,168.66	4,745,831.34	68.58%
	Total Revenues	18,845,000.00	18,845,000.00	1,356,663.74	14,874,592.04	-3,970,407.96	78.93%
	Fund: 1 - WATER Surplus (Deficit):	3,740,000.00	3,740,000.00	349,413.27	4,515,423.38	775,423.38	120.73%

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 2 - SEWER							
Revenue							
2-4440.00	RESIDENTIAL SEWER	10,790,000.00	10,790,000.00	853,047.30	8,063,177.78	-2,726,822.22	74.73 %
2-4450.00	COMMERCIAL SEWER	3,610,000.00	3,610,000.00	287,663.35	2,768,156.16	-841,843.84	76.68 %
2-4460.00	INDUSTRIAL SEWER	2,590,000.00	2,590,000.00	191,094.48	1,809,228.05	-780,771.95	69.85 %
2-4470.02	LABOR SALES	5,500.00	5,500.00	9,592.62	19,358.47	13,858.47	351.97 %
2-4470.03	MACHINE TIME SALES	8,500.00	8,500.00	687.50	12,498.64	3,998.64	147.04 %
2-4471.05	PENALTY	150,000.00	150,000.00	16,442.09	139,659.13	-10,340.87	93.11 %
2-4472.00	INTEREST INCOME-INVESTMNTS	100,000.00	100,000.00	91,021.98	908,599.00	808,599.00	908.60 %
2-4472.01	INTEREST INCOME-BANK ACCTS	50,000.00	50,000.00	3,860.10	39,833.97	-10,166.03	79.67 %
2-4472.98	INTEREST INCOME-BOND FUNDS	10,000.00	10,000.00	1,718.80	25,530.31	15,530.31	255.30 %
2-4474.00	SALE OF ASSETS	0.00	0.00	12,170.94	12,170.94	12,170.94	0.00 %
2-4475.00	RENT INCOME	7,200.00	7,200.00	600.00	5,400.00	-1,800.00	75.00 %
2-4476.00	NEW CUSTOMER FEES	80,000.00	80,000.00	6,150.00	53,940.00	-26,060.00	67.43 %
2-4476.10	ACCESS FEES	200,000.00	200,000.00	41,100.00	195,000.00	-5,000.00	97.50 %
2-4476.20	IMPACT FEES	600,000.00	600,000.00	100,300.00	867,100.00	267,100.00	144.52 %
2-4482.00	INLAND BILLING REVENUE	65,000.00	65,000.00	5,541.75	49,670.50	-15,329.50	76.42 %
2-4485.00	MISCELLANEOUS INCOME	78,800.00	78,800.00	-84,803.54	2,661,416.21	2,582,616.21	3,377.43 %
Revenue Total:		18,345,000.00	18,345,000.00	1,536,187.37	17,630,739.16	-714,260.84	96.11%
Expense							
Department: 555 - GENERAL EXPENSES							
2-555-5251	TRAVEL AND ENT EXPENSE	2,000.00	2,000.00	0.00	904.50	1,095.50	45.23 %
2-555-5252	TRAINING EXPENSE	25,000.00	25,000.00	250.00	1,000.00	24,000.00	4.00 %
2-555-5300	SECURITY ALARM FEES	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	500.00	500.00	58.50	175.50	324.50	35.10 %
2-555-5302	JANITORIAL EXPENSE	25,000.00	25,000.00	1,582.15	14,970.48	10,029.52	59.88 %
2-555-5305	MISCELLANEOUS	115,546.00	115,546.00	-95,685.23	50,284.22	65,261.78	43.52 %
2-555-5350	UTILITIES	37,500.00	37,500.00	-13,139.74	18,886.30	18,613.70	50.36 %
2-555-5401	CITY FRANCHISE FEES	601,900.00	601,900.00	47,681.15	502,306.08	99,593.92	83.45 %
2-555-5402	CUSTOMER PAYMENT FEES	160,000.00	160,000.00	125,249.04	125,249.04	34,750.96	78.28 %
2-555-5580	EQUIP. MAINT. FEES	5,000.00	5,000.00	89.00	3,201.00	1,799.00	64.02 %
2-555-5581	SOFTWARE MAINTENANCE FEES	150,000.00	150,000.00	16,350.19	139,114.40	10,885.60	92.74 %
2-555-5600	INSURANCE-OTHER	16,000.00	16,000.00	2,146.79	3,106.65	12,893.35	19.42 %
2-555-5650	ACCOUNTING/LEGAL EXPENSE	20,000.00	20,000.00	323.50	14,142.60	5,857.40	70.71 %
2-555-5651	ATTORNEY RETAINER FEES	40,000.00	40,000.00	3,110.00	22,353.95	17,646.05	55.88 %
2-555-5653	LEGAL CLAIMS-MISCELLANEOUS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
2-555-5654	EMPLOYEE PRACTICE CLAIMS	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
2-555-5700	TRUSTEE FEES	4,000.00	4,000.00	0.00	4,000.00	0.00	100.00 %
2-555-5800	DEPRECIATION	2,779,000.00	2,779,000.00	186,916.66	1,682,249.94	1,096,750.06	60.53 %
2-555-5801	AMORTIZATION OF SOFTWARE HO...	36,667.00	36,667.00	2,500.00	22,500.00	14,167.00	61.36 %
2-555-5802	AMORTIZATION OF SOFTWARE HO...	13,260.00	13,260.00	1,105.00	9,945.00	3,315.00	75.00 %
2-555-5850	BAD DEBTS	45,000.00	45,000.00	3,000.00	27,000.00	18,000.00	60.00 %
Department: 555 - GENERAL EXPENSES Total:		4,147,373.00	4,147,373.00	281,537.01	2,641,389.66	1,505,983.34	63.69%
Department: 560 - ENGINEERING							
2-560-5100	SALARIES ENGINEERING	365,000.00	365,000.00	34,100.66	297,020.05	67,979.95	81.38 %
2-560-5102	CAPITALIZED COSTS	-165,000.00	-165,000.00	0.00	-80,760.00	-84,240.00	48.95 %
2-560-5104	PERS-ENGINEERING	55,918.00	55,918.00	7,463.19	45,668.79	10,249.21	81.67 %
2-560-5105	HEALTH INSURANCE	33,600.00	33,600.00	0.00	19,389.29	14,210.71	57.71 %
2-560-5106	LIFE INSURANCE	750.00	750.00	0.00	559.00	191.00	74.53 %
2-560-5107	DISABILITY INSURANCE	225.00	225.00	0.00	199.08	25.92	88.48 %
2-560-5111	FICA	27,923.00	27,923.00	3,563.89	22,065.67	5,857.33	79.02 %
2-560-5251	TRAVEL EXPENSE	3,500.00	3,500.00	329.26	329.26	3,170.74	9.41 %
2-560-5252	TRAINING EXPENSE	12,000.00	12,000.00	350.00	3,343.12	8,656.88	27.86 %
2-560-5305	MISCELLANEOUS	750.00	750.00	0.00	458.22	291.78	61.10 %
2-560-5306	SUPPLIES	3,500.00	3,500.00	627.58	2,027.15	1,472.85	57.92 %
2-560-5307	OUTSIDE SERVICES	5,000.00	5,000.00	139.14	1,610.43	3,389.57	32.21 %
2-560-5308	ASSOCIATION DUES & EXPENSE	1,000.00	1,000.00	0.00	130.50	869.50	13.05 %
2-560-5551	VEHICLE EXPENSE	3,000.00	3,000.00	666.85	2,586.84	413.16	86.23 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
2-560-5581	SOFTWARE MAINTENANCE	5,000.00	5,000.00	780.73	3,050.91	1,949.09	61.02 %
2-560-5601	WORKMANS COMPENSATION	3,750.00	3,750.00	337.28	2,547.22	1,202.78	67.93 %
2-560-5602	INSURANCE-BLDGS & CONTENTS	350.00	350.00	29.99	269.91	80.09	77.12 %
2-560-5603	INSURANCE-VEHICLES	225.00	225.00	99.24	244.76	-19.76	108.78 %
2-560-5800	DEPRECIATION	26,000.00	26,000.00	2,166.66	19,499.94	6,500.06	75.00 %
2-560-5950	TRANSFER ADMIN COSTS/WATER	110,000.00	110,000.00	4,200.00	37,800.00	72,200.00	34.36 %
Department: 560 - ENGINEERING Total:		492,491.00	492,491.00	54,854.47	378,040.14	114,450.86	76.76%
Department: 565 - FIELD							
2-565-5100	SALARIES FIELD	1,100,000.00	1,100,000.00	81,154.63	783,788.88	316,211.12	71.25 %
2-565-5102	CAPITALIZED COSTS	-7,500.00	-7,500.00	0.00	-3,097.50	-4,402.50	41.30 %
2-565-5104	PERS-FIELD	168,520.00	168,520.00	17,996.67	122,386.88	46,133.12	72.62 %
2-565-5105	HEALTH INSURANCE	212,800.00	212,800.00	0.00	108,604.71	104,195.29	51.04 %
2-565-5106	LIFE INSURANCE	4,750.00	4,750.00	0.00	3,726.74	1,023.26	78.46 %
2-565-5107	DISABILITY INSURANCE	1,425.00	1,425.00	0.00	1,343.91	81.09	94.31 %
2-565-5110	UNIFORMS	15,000.00	15,000.00	1,265.59	15,143.09	-143.09	100.95 %
2-565-5111	FICA	84,150.00	84,150.00	8,468.51	58,141.55	26,008.45	69.09 %
2-565-5251	TRAVEL AND TRAINING	23,000.00	23,000.00	3,900.60	9,118.69	13,881.31	39.65 %
2-565-5304	SAFETY EQUIPMENT	9,000.00	9,000.00	378.52	5,202.40	3,797.60	57.80 %
2-565-5305	MISCELLANEOUS	2,500.00	2,500.00	412.49	3,077.91	-577.91	123.12 %
2-565-5306	OFFICE SUPPLIES	7,000.00	7,000.00	10.94	2,888.94	4,111.06	41.27 %
2-565-5307	OUTSIDE SERVICES	12,000.00	12,000.00	-3,538.45	7,461.65	4,538.35	62.18 %
2-565-5308	DUES, SUBSCR, LICENSE	3,000.00	3,000.00	0.00	1,421.10	1,578.90	47.37 %
2-565-5315	CUSTOMER DAMAGE PAYMENTS	15,000.00	15,000.00	0.00	30,533.23	-15,533.23	203.55 %
2-565-5350	UTILITIES	90,000.00	90,000.00	6,370.93	59,828.58	30,171.42	66.48 %
2-565-5351	UTIL-GRIND STA-SW ATALANTA	7,500.00	7,500.00	0.00	2,226.17	5,273.83	29.68 %
2-565-5551	VEHICLE MAINT.	32,000.00	32,000.00	698.87	32,479.88	-479.88	101.50 %
2-565-5552	FIELD REPAIR AND MAINT.	100,000.00	100,000.00	2,306.35	127,563.59	-27,563.59	127.56 %
2-565-5553	BACKHOE	5,000.00	5,000.00	0.00	734.18	4,265.82	14.68 %
2-565-5554	CAMERA	15,000.00	15,000.00	433.05	7,988.75	7,011.25	53.26 %
2-565-5555	SCADA HAND TOOLS	500.00	500.00	294.68	1,864.18	-1,364.18	372.84 %
2-565-5556	FLUSHTRUCKS	70,000.00	70,000.00	-12.05	33,885.59	36,114.41	48.41 %
2-565-5557	EQUIPMENT MAINT.	10,000.00	10,000.00	1,021.70	13,099.17	-3,099.17	130.99 %
2-565-5558	SUPPLIES, HAND TOOLS	19,000.00	19,000.00	1,452.73	9,796.59	9,796.59	48.44 %
2-565-5559	GAS AND OIL	75,000.00	75,000.00	4,403.63	46,000.85	28,999.15	61.33 %
2-565-5560	GENERATOR MAINTENANCE	14,000.00	14,000.00	3,213.27	3,993.38	10,006.62	28.52 %
2-565-5561	BUILDING MAINT.	18,000.00	18,000.00	424.77	7,111.20	10,888.80	39.51 %
2-565-5563	LIFT STATION MAINT	25,000.00	25,000.00	6,708.04	14,797.62	10,202.38	59.19 %
2-565-5581	SOFTWARE MAINTENANCE	13,200.00	13,200.00	4,183.40	4,678.82	8,521.18	35.45 %
2-565-5601	WORKMANS COMPENSATION	25,000.00	25,000.00	2,629.89	18,391.42	6,608.58	73.57 %
2-565-5602	INSURANCE-BLDGS & CONTENTS	19,525.00	19,525.00	1,531.17	13,780.53	5,744.47	70.58 %
2-565-5800	DEPRECIATION	210,000.00	210,000.00	17,500.00	157,500.00	52,500.00	75.00 %
2-565-5804	AMORTIZATION OF SOFTWARE PER...	0.00	0.00	15,059.00	15,059.00	-15,059.00	0.00 %
Department: 565 - FIELD Total:		2,399,370.00	2,399,370.00	178,268.93	1,719,928.50	679,441.50	71.68%
Department: 570 - OFFICE							
2-570-5100	SALARIES OFFICE	735,000.00	735,000.00	57,239.68	474,179.93	260,820.07	64.51 %
2-570-5104	PERS-OFFICE	112,602.00	112,602.00	12,450.27	73,008.59	39,593.41	64.84 %
2-570-5105	HEALTH INSURANCE	112,000.00	112,000.00	0.00	58,199.03	53,800.97	51.96 %
2-570-5106	LIFE INSURANCE	2,500.00	2,500.00	0.00	1,627.88	872.12	65.12 %
2-570-5107	DISABILITY INSURANCE	750.00	750.00	0.00	744.25	5.75	99.23 %
2-570-5111	FICA	56,228.00	56,228.00	6,019.50	35,837.40	20,390.60	63.74 %
2-570-5251	TRAVEL EXPENSE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
2-570-5252	TRAINING EXPENSE	12,500.00	12,500.00	-690.00	130.00	12,370.00	1.04 %
2-570-5305	MISCELLANEOUS	5,000.00	5,000.00	679.77	4,257.68	742.32	85.15 %
2-570-5306	OFFICE SUPPLIES	15,000.00	15,000.00	581.12	10,384.19	4,615.81	69.23 %
2-570-5307	OUTSIDE SERVICES	3,000.00	3,000.00	5,651.49	21,349.66	-18,349.66	711.66 %
2-570-5308	ASSOC. DUES & EXPENSES	2,000.00	2,000.00	0.00	1,649.65	350.35	82.48 %
2-570-5309	POSTAGE/MAILING	140,000.00	140,000.00	12,744.17	110,263.69	29,736.31	78.76 %
2-570-5310	OFFICE MACHINE REPAIR	1,000.00	1,000.00	0.00	586.37	413.63	58.64 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
2-570-5311	PUBLIC RELATIONS	4,000.00	4,000.00	1,338.61	3,970.99	29.01	99.27 %
2-570-5312	ARKANSAS ONE CALL	9,000.00	9,000.00	665.60	5,021.15	3,978.85	55.79 %
2-570-5320	COMPUTER EXPENSE	15,000.00	15,000.00	-5,344.89	5,665.38	9,334.62	37.77 %
2-570-5601	WORKMANS COMPENSATION	600.00	600.00	55.17	409.33	190.67	68.22 %
2-570-5950	TRANSFER ADMIN COSTS/WATER	-7,500.00	-7,500.00	-625.00	-5,625.00	-1,875.00	75.00 %
Department: 570 - OFFICE Total:		1,221,180.00	1,221,180.00	90,765.49	801,660.17	419,519.83	65.65%
Department: 591 - PCF ADMIN							
2-591-5100	SALARIES PCF	1,105,000.00	1,105,000.00	91,724.94	828,581.08	276,418.92	74.98 %
2-591-5102	CAPITALIZED COSTS	-10,000.00	-10,000.00	0.00	0.00	-10,000.00	0.00 %
2-591-5104	PERS-RPCF	169,286.00	169,286.00	20,066.18	128,758.34	40,527.66	76.06 %
2-591-5105	HEALTH INSURANCE	190,400.00	190,400.00	0.00	105,059.51	85,340.49	55.18 %
2-591-5106	LIFE & DISABILITY INSURANCE	5,525.00	5,525.00	0.00	4,336.99	1,188.01	78.50 %
2-591-5110	UNIFORMS	7,500.00	7,500.00	1,333.01	10,091.66	-2,591.66	134.56 %
2-591-5111	FICA	84,533.00	84,533.00	9,474.72	60,752.12	23,780.88	71.87 %
2-591-5251	TRAVEL AND TRAINING	15,000.00	15,000.00	0.00	1,832.90	13,167.10	12.22 %
2-591-5304	PERSONNEL SAFETY EQUIP.	9,500.00	9,500.00	-1,728.00	4,645.80	4,854.20	48.90 %
2-591-5305	MISCELLANEOUS	500.00	500.00	31.74	619.00	-119.00	123.80 %
2-591-5306	OFFICE SUPPLIES & POSTAGE	6,500.00	6,500.00	1,239.09	3,131.24	3,368.76	48.17 %
2-591-5307	OUTSIDE SERVICES	12,000.00	12,000.00	0.00	3,008.03	8,991.97	25.07 %
2-591-5308	PUBLICATIONS AND DUES	18,000.00	18,000.00	0.00	10,600.00	7,400.00	58.89 %
2-591-5310	OFFICE MACHINE MAINT.	500.00	500.00	0.00	17.51	482.49	3.50 %
2-591-5311	PUBLIC RELATIONS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
2-591-5350	TELEPHONE EXPENSE	15,000.00	15,000.00	1,307.53	11,011.65	3,988.35	73.41 %
2-591-5558	MINOR EQUIPMENT	0.00	0.00	0.00	197.08	-197.08	0.00 %
2-591-5583	COMPUTER EXPENSE	19,000.00	19,000.00	2,888.63	14,183.98	4,816.02	74.65 %
2-591-5601	WORKMANS COMPENSATION	14,350.00	14,350.00	1,283.70	10,067.80	4,282.20	70.16 %
2-591-5602	INSURANCE-BLDGS & CONTENTS	52,000.00	52,000.00	4,273.19	38,458.71	13,541.29	73.96 %
2-591-5800	DEPRECIATION-VWTP	2,600,000.00	2,600,000.00	205,833.33	1,852,499.97	747,500.03	71.25 %
2-591-9112	2016 BOND INTEREST	253,800.00	253,800.00	-8,133.32	169,200.00	84,600.00	66.67 %
2-591-9113	AMORTIZATION 2016 BONDS	-110,595.00	-110,595.00	-9,216.24	-82,946.16	-27,648.84	75.00 %
2-591-9114	2016 BOND REFUNDING COSTS	-38,614.00	-38,614.00	-3,217.86	-28,960.74	-9,653.26	75.00 %
2-591-9115	BOND INSURANCE	1,578.00	1,578.00	131.52	1,183.68	394.32	75.01 %
2-591-9116	2024 BOND INTEREST	384,273.00	384,273.00	0.00	0.00	384,273.00	0.00 %
2-591-9199	BOND ISSUE COSTS	0.00	0.00	4,055.31	4,055.31	-4,055.31	0.00 %
Department: 591 - PCF ADMIN Total:		4,806,036.00	4,806,036.00	321,347.47	3,150,385.46	1,655,650.54	65.55%
Department: 592 - PCF ENVIRONMENTAL							
2-592-5251	TRAVEL & TRAINING	8,750.00	8,750.00	510.00	3,371.35	5,378.65	38.53 %
2-592-5306	LABORATORY SUPPLIES	8,000.00	8,000.00	0.00	2,313.14	5,686.86	28.91 %
2-592-5307	OUTSIDE SERVICES	13,000.00	13,000.00	334.18	5,384.88	7,615.12	41.42 %
2-592-5314	PLANT RESEARCH	25,000.00	25,000.00	0.00	2,261.52	22,738.48	9.05 %
2-592-5557	EQUIPMENT MAINT.	1,000.00	1,000.00	0.00	600.89	399.11	60.09 %
2-592-5558	MINOR EQUIPMENT	2,500.00	2,500.00	0.00	1,755.00	745.00	70.20 %
2-592-5970	CHEMICALS	9,500.00	9,500.00	0.00	8,999.65	500.35	94.73 %
Department: 592 - PCF ENVIRONMENTAL Total:		67,750.00	67,750.00	844.18	24,686.43	43,063.57	36.44%
Department: 593 - PCF OPS							
2-593-5251	TRAVEL & TRAINING	3,600.00	3,600.00	0.00	472.80	3,127.20	13.13 %
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	74.00	-74.00	0.00 %
2-593-5306	LABORATORY SUPPLIES	1,200.00	1,200.00	0.00	230.37	969.63	19.20 %
2-593-5307	OUTSIDE SERVICES	8,000.00	8,000.00	1,415.00	19,175.42	-11,175.42	239.69 %
2-593-5350	UTILITIES	720,000.00	720,000.00	47,454.35	457,897.09	262,102.91	63.60 %
2-593-5557	EQUIPMENT MAINT.	4,000.00	4,000.00	0.00	4,692.31	-692.31	117.31 %
2-593-5558	MINOR EQUIPMENT	14,000.00	14,000.00	510.13	3,655.73	10,344.27	26.11 %
2-593-5970	CHEMICALS	145,000.00	145,000.00	7,274.88	79,180.14	65,819.86	54.61 %
Department: 593 - PCF OPS Total:		895,800.00	895,800.00	56,654.36	565,377.86	330,422.14	63.11%
Department: 594 - PCF MAINTENANCE							
2-594-5251	TRAVEL & TRAINING	3,250.00	3,250.00	0.00	1,565.00	1,685.00	48.15 %
2-594-5305	MISCELLANEOUS	1,000.00	1,000.00	-115.68	561.13	438.87	56.11 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
2-594-5306	CLEANING SUPPLIES	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
2-594-5307	OUTSIDE SERVICES	60,000.00	60,000.00	4,581.40	46,372.47	13,627.53	77.29 %
2-594-5551	VEHICLE EXPENSE	4,000.00	4,000.00	198.49	4,321.22	-321.22	108.03 %
2-594-5557	EQUIPMENT MAINT.	300,000.00	300,000.00	4,574.10	304,278.99	-4,278.99	101.43 %
2-594-5559	SUPPORT EQUIPMENT	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
2-594-5560	EQUIPMENT RENTAL	3,000.00	3,000.00	1,053.38	1,560.53	1,439.47	52.02 %
2-594-5561	BLDGS. & GROUNDS MAINT.	35,000.00	35,000.00	2,476.70	19,491.58	15,508.42	55.69 %
2-594-5562	MAINTENANCE SUPPLIES	6,000.00	6,000.00	793.61	7,759.46	-1,759.46	129.32 %
Department: 594 - PCF MAINTENANCE Total:		417,750.00	417,750.00	13,562.00	385,910.38	31,839.62	92.38%
Department: 595 - PCF SMS DISPOSAL EXPENSE							
2-595-5251	TRAVEL & TRAINING	1,000.00	1,000.00	0.00	195.30	804.70	19.53 %
2-595-5306	SUPPLIES	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
2-595-5307	OUTSIDE SERVICES	13,500.00	13,500.00	35.00	1,461.40	12,038.60	10.83 %
2-595-5561	WEED CONTROL	0.00	0.00	0.00	565.46	-565.46	0.00 %
2-595-5970	CHEMICALS	0.00	0.00	0.00	197.58	-197.58	0.00 %
2-595-5980	SLUDGE DISPOSAL COSTS	575,000.00	575,000.00	28,611.45	367,023.78	207,976.22	63.83 %
2-595-5981	SLUDGE DISPOSAL REVENUE	-42,000.00	-42,000.00	0.00	-25,854.46	-16,145.54	61.56 %
Department: 595 - PCF SMS DISPOSAL EXPENSE Total:		549,000.00	549,000.00	28,646.45	343,589.06	205,410.94	62.58%
Expense Total:		14,996,750.00	14,996,750.00	1,026,480.36	10,010,967.66	4,985,782.34	66.75%
Total Revenues		18,345,000.00	18,345,000.00	1,536,187.37	17,630,739.16	-714,260.84	96.11%
Fund: 2 - SEWER Surplus (Deficit):		3,348,250.00	3,348,250.00	509,707.01	7,619,771.50	4,271,521.50	227.57%
Report Surplus (Deficit):		7,088,250.00	7,088,250.00	859,120.28	12,135,194.88	5,046,944.88	171.20%

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 1 - WATER						
Revenue						
	18,845,000.00	18,845,000.00	1,356,663.74	14,874,592.04	-3,970,407.96	78.93%
Revenue Total:	18,845,000.00	18,845,000.00	1,356,663.74	14,874,592.04	-3,970,407.96	78.93%
Expense						
555 - GENERAL EXPENSES	10,986,234.00	10,986,234.00	699,553.91	7,331,273.64	3,654,960.36	66.73%
560 - ENGINEERING	490,975.00	490,975.00	45,855.51	352,596.54	138,378.46	71.82%
565 - FIELD	2,408,513.00	2,408,513.00	166,852.90	1,773,495.01	635,017.99	73.63%
570 - OFFICE	1,219,278.00	1,219,278.00	94,988.15	901,803.47	317,474.53	73.96%
Expense Total:	15,105,000.00	15,105,000.00	1,007,250.47	10,359,168.66	4,745,831.34	68.58%
Total Revenues	18,845,000.00	18,845,000.00	1,356,663.74	14,874,592.04	-3,970,407.96	78.93%
Total Expenses	15,105,000.00	15,105,000.00	1,007,250.47	10,359,168.66	4,745,831.34	68.58%
Fund: 1 - WATER Surplus (Deficit):	3,740,000.00	3,740,000.00	349,413.27	4,515,423.38	775,423.38	120.73%

Budget Report

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 2 - SEWER						
Revenue						
	18,345,000.00	18,345,000.00	1,536,187.37	17,630,739.16	-714,260.84	96.11%
Revenue Total:	18,345,000.00	18,345,000.00	1,536,187.37	17,630,739.16	-714,260.84	96.11%
Expense						
555 - GENERAL EXPENSES	4,147,373.00	4,147,373.00	281,537.01	2,641,389.66	1,505,983.34	63.69%
560 - ENGINEERING	492,491.00	492,491.00	54,854.47	378,040.14	114,450.86	76.76%
565 - FIELD	2,399,370.00	2,399,370.00	178,268.93	1,719,928.50	679,441.50	71.68%
570 - OFFICE	1,221,180.00	1,221,180.00	90,765.49	801,660.17	419,519.83	65.65%
591 - PCF ADMIN	4,806,036.00	4,806,036.00	321,347.47	3,150,385.46	1,655,650.54	65.55%
592 - PCF ENVIRONMENTAL	67,750.00	67,750.00	844.18	24,686.43	43,063.57	36.44%
593 - PCF OPS	895,800.00	895,800.00	56,654.36	565,377.86	330,422.14	63.11%
594 - PCF MAINTENANCE	417,750.00	417,750.00	13,562.00	385,910.38	31,839.62	92.38%
595 - PCF SMS DISPOSAL EXPENSE	549,000.00	549,000.00	28,646.45	343,589.06	205,410.94	62.58%
Expense Total:	14,996,750.00	14,996,750.00	1,026,480.36	10,010,967.66	4,985,782.34	66.75%
Total Revenues	18,345,000.00	18,345,000.00	1,536,187.37	17,630,739.16	-714,260.84	96.11%
Total Expenses	14,996,750.00	14,996,750.00	1,026,480.36	10,010,967.66	4,985,782.34	66.75%
Fund: 2 - SEWER Surplus (Deficit):	3,348,250.00	3,348,250.00	509,707.01	7,619,771.50	4,271,521.50	227.57%
Report Surplus (Deficit):	7,088,250.00	7,088,250.00	859,120.28	12,135,194.88	5,046,944.88	171.20%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
1 - WATER	3,740,000.00	3,740,000.00	349,413.27	4,515,423.38	775,423.38
2 - SEWER	3,348,250.00	3,348,250.00	509,707.01	7,619,771.50	4,271,521.50
Report Surplus (Deficit):	7,088,250.00	7,088,250.00	859,120.28	12,135,194.88	5,046,944.88



Rogers Water Utilities, AR

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 03/31/2024

		2023-2024 March Activity	2022-2023 March Activity	March 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	632,236.77	583,004.47	49,232.30	8.44%	7,483,752.23	7,548,794.03	-65,041.80	-0.86%
1-4450.00	COMMERCIAL WATER	324,402.17	283,991.88	40,410.29	14.23%	3,818,193.87	3,670,609.10	147,584.77	4.02%
1-4460.00	INDUSTRIAL WATER	128,357.36	98,091.60	30,265.76	30.85%	1,216,368.88	1,246,880.35	-30,511.47	-2.45%
1-4470.00	HYDRANTS	1,205.00	734.31	470.69	64.10%	10,648.55	10,389.31	259.24	2.50%
1-4470.01	FIRE LINES	11,220.00	10,780.00	440.00	4.08%	100,146.11	96,030.67	4,115.44	4.29%
1-4470.02	LABOR SALES	5,495.74	8,664.77	-3,169.03	-36.57%	41,747.31	16,427.57	25,319.74	154.13%
1-4470.03	AR DEPT OF HEALTH FEE	12,006.11	11,886.85	119.26	1.00%	107,564.40	106,341.68	1,222.72	1.15%
1-4470.04	LARGE TAP FEES	4,250.00	200.00	4,050.00	2,025.00%	34,084.15	14,675.00	19,409.15	132.26%
1-4470.05	MACHINE TIME SALES	2,111.25	3,265.32	-1,154.07	-35.34%	21,667.91	17,178.91	4,489.00	26.13%
1-4470.06	HYDRANT METER RENTALS	5,054.00	-2,184.00	7,238.00	331.41%	44,338.00	48,027.00	-3,689.00	-7.68%
1-4470.07	MISC. WATER SALES	27,185.68	5,324.16	21,861.52	410.61%	70,395.38	54,873.66	15,521.72	28.29%
1-4471.00	SERVICE CHG. INCOME	18,665.00	15,069.15	3,595.85	23.86%	173,305.00	157,354.29	15,950.71	10.14%
1-4471.05	PENALTY	34,058.93	41,257.25	-7,198.32	-17.45%	321,199.26	96,164.09	225,035.17	234.01%
1-4472.00	INTEREST INCOME-INVESTMNTS	75,153.05	39,426.29	35,726.76	90.62%	653,322.11	177,978.72	475,343.39	267.08%
1-4472.01	INTEREST INCOME-BANK ACCTS	10,168.57	7,988.27	2,180.30	27.29%	106,220.92	45,782.56	60,438.36	132.01%
1-4472.98	INTEREST INCOME-BOND FUNDS	2,125.28	1,331.25	794.03	59.65%	23,499.75	9,277.15	14,222.60	153.31%
1-4474.00	SALE OF ASSETS	0.00	0.00	0.00	0.00%	0.00	11,732.00	-11,732.00	-100.00%
1-4475.00	RENT INCOME	1,271.00	1,195.00	76.00	6.36%	10,831.00	10,759.00	72.00	0.67%
1-4476.00	NEW CUSTOMER FEES	5,325.00	4,950.00	375.00	7.58%	48,425.00	45,950.00	2,475.00	5.39%
1-4476.10	ACCESS FEES	11,700.00	53,100.00	-41,400.00	-77.97%	168,300.00	181,500.00	-13,200.00	-7.27%
1-4476.20	IMPACT FEES	29,700.00	50,300.00	-20,600.00	-40.95%	358,900.00	319,600.00	39,300.00	12.30%
1-4482.00	INLAND BILLING REVENUE	5,541.75	5,504.50	37.25	0.68%	49,651.53	47,212.00	2,439.53	5.17%
1-4485.00	MISCELLANEOUS INCOME	9,431.08	-274.53	9,705.61	3,535.35%	12,030.68	10,499.92	1,530.76	14.58%
	Revenue Total:	1,356,663.74	1,223,606.54	133,057.20	10.87%	14,874,592.04	13,944,037.01	930,555.03	6.67%
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5251	TRAVEL AND ENT EXPENSE	0.00	0.00	0.00	0.00%	904.50	0.00	-904.50	0.00%
1-555-5252	TRAINING EXPENSE	250.00	250.00	0.00	0.00%	250.00	1,346.85	1,096.85	81.44%
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	58.50	224.60	166.10	73.95%	175.50	1,301.61	1,126.11	86.52%
1-555-5302	JANITORIAL EXPENSE	1,582.15	1,654.15	72.00	4.35%	14,970.48	15,363.78	393.30	2.56%
1-555-5305	MISCELLANEOUS	-95,759.96	26,916.32	122,676.28	455.77%	48,796.00	128,913.37	80,117.37	62.15%
1-555-5350	UTILITIES	-3,552.91	3,122.87	6,675.78	213.77%	19,677.29	26,365.60	6,688.31	25.37%
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,730.40	0.00	0.00%	105,573.60	105,573.60	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

		March Variance				YTD Variance			
		2023-2024	2022-2023	Favorable /	Variance %	2023-2024	2022-2023	Favorable /	Variance %
		March Activity	March Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
1-555-5402	CUSTOMER PAYMENT FEES	125,249.10	0.00	-125,249.10	0.00%	125,249.10	0.00	-125,249.10	0.00%
1-555-5500	WATER PURCHASES	391,027.56	353,175.46	-37,852.10	-10.72%	4,186,087.42	4,160,348.48	-25,738.94	-0.62%
1-555-5580	EQUIP. MAINT. FEES	89.00	89.00	0.00	0.00%	3,201.00	2,942.86	-258.14	-8.77%
1-555-5581	SOFTWARE MAINTENANCE FEES	16,350.20	11,942.09	-4,408.11	-36.91%	141,054.52	108,095.99	-32,958.53	-30.49%
1-555-5600	INSURANCE-OTHER	2,903.44	1,636.56	-1,266.88	-77.41%	9,916.50	14,987.06	5,070.56	33.83%
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,603.50	1,135.60	-467.90	-41.20%	13,882.60	10,093.17	-3,789.43	-37.54%
1-555-5651	ATTORNEY RETAINER FEES	1,570.00	1,420.00	-150.00	-10.56%	16,814.65	22,270.00	5,455.35	24.50%
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	-2,633.32	33,178.64	35,811.96	107.94%	260,162.48	303,674.44	43,511.96	14.33%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-20,788.47	-20,788.47	0.00	0.00%
1-555-5703	2012 BOND INTEREST	-2,200.00	15,731.25	17,931.25	113.98%	121,450.00	145,650.00	24,200.00	16.62%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	36,321.48	36,321.48	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,793.79	-1,793.79	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	5,447.34	5,447.34	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	624.60	624.60	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	241,895.26	-584.75	-0.24%	2,182,320.09	2,181,735.34	-584.75	-0.03%
1-555-5801	AMORTIZATION OF SOFTWARE HOSTI...	2,500.00	2,500.00	0.00	0.00%	22,500.00	22,500.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOST...	1,105.00	1,105.00	0.00	0.00%	9,945.00	9,945.00	0.00	0.00%
1-555-5850	BAD DEBTS	3,000.00	2,662.06	-337.94	-12.69%	24,531.75	23,371.19	-1,160.56	-4.97%
Department 555 - GENERAL EXPENSES Total:		699,553.91	712,570.50	13,016.59	1.83%	7,331,273.64	7,308,300.45	-22,973.19	-0.31%
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	32,283.84	39,228.51	6,944.67	17.70%	316,928.34	287,068.82	-29,859.52	-10.40%
1-560-5102	CAPITALIZED COSTS	0.00	-24,500.00	-24,500.00	-100.00%	-87,883.75	-172,433.75	-84,550.00	-49.03%
1-560-5104	PERS-ENGINEERING	7,053.24	7,284.69	231.45	3.18%	45,527.24	42,606.39	-2,920.85	-6.86%
1-560-5105	HEALTH INSURANCE	0.00	5,379.25	5,379.25	100.00%	36,486.23	44,404.02	7,917.79	17.83%
1-560-5106	LIFE INSURANCE	0.00	114.70	114.70	100.00%	1,314.17	965.49	-348.68	-36.11%
1-560-5107	DISABILITY INSURANCE	0.00	35.59	35.59	100.00%	521.18	286.99	-234.19	-81.60%
1-560-5111	FICA	3,323.43	3,488.68	165.25	4.74%	23,771.37	21,236.13	-2,535.24	-11.94%
1-560-5251	TRAVEL EXPENSE	329.26	0.00	-329.26	0.00%	329.26	1,975.32	1,646.06	83.33%
1-560-5252	TRAINING EXPENSE	400.00	150.00	-250.00	-166.67%	2,400.06	375.00	-2,025.06	-540.02%
1-560-5305	MISCELLANEOUS	0.00	82.66	82.66	100.00%	413.92	324.08	-89.84	-27.72%
1-560-5306	SUPPLIES	627.57	187.24	-440.33	-235.17%	1,951.61	3,156.30	1,204.69	38.17%
1-560-5307	OUTSIDE SERVICES	418.72	520.15	101.43	19.50%	12,073.59	8,346.49	-3,727.10	-44.65%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	85.00	85.00	100.00%	1,327.50	562.50	-765.00	-136.00%
1-560-5551	VEHICLE EXPENSE	995.66	528.41	-467.25	-88.43%	4,698.39	4,792.15	93.76	1.96%
1-560-5581	SOFTWARE MAINTENANCE	1,685.35	891.45	-793.90	-89.06%	4,950.27	7,465.04	2,514.77	33.69%
1-560-5601	WORKMANS COMPENSATION	688.69	602.81	-85.88	-14.25%	5,339.41	5,011.59	-327.82	-6.54%
1-560-5602	INSURANCE-BLDGS & CONTENTS	29.99	27.89	-2.10	-7.53%	269.91	250.25	-19.66	-7.86%
1-560-5603	INSURANCE-VEHICLES	53.10	53.10	0.00	0.00%	477.90	411.26	-66.64	-16.20%
1-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	19,499.94	19,499.94	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

		2023-2024	2022-2023	March Variance		2023-2024	2022-2023	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-37,800.00	-21,800.00	16,000.00	73.39%
Department 560 - ENGINEERING Total:		45,855.51	32,126.79	-13,728.72	-42.73%	352,596.54	254,504.01	-98,092.53	-38.54%
Department: 565 - FIELD									
1-565-5100	SALARIES FIELD	91,866.53	78,366.48	-13,500.05	-17.23%	806,067.73	642,967.89	-163,099.84	-25.37%
1-565-5102	CAPITALIZED COSTS	-4,602.50	-455.00	4,147.50	911.54%	-12,270.00	-2,327.50	9,942.50	427.18%
1-565-5104	PERS-FIELD	19,900.85	15,668.92	-4,231.93	-27.01%	124,824.78	99,468.32	-25,356.46	-25.49%
1-565-5105	HEALTH INSURANCE	0.00	11,679.71	11,679.71	100.00%	86,799.89	100,272.23	13,472.34	13.44%
1-565-5106	LIFE INSURANCE	0.00	324.99	324.99	100.00%	3,250.07	2,842.61	-407.46	-14.33%
1-565-5107	DISABILITY INSURANCE	0.00	100.85	100.85	100.00%	1,283.13	899.29	-383.84	-42.68%
1-565-5110	UNIFORMS	1,353.83	1,123.18	-230.65	-20.54%	13,368.67	8,544.65	-4,824.02	-56.46%
1-565-5111	FICA	9,620.58	7,540.69	-2,079.89	-27.58%	60,775.82	48,155.97	-12,619.85	-26.21%
1-565-5251	TRAVEL AND TRAINING	3,447.54	300.00	-3,147.54	-1,049.18%	9,007.25	6,207.15	-2,800.10	-45.11%
1-565-5304	SAFETY EQUIPMENT	686.26	858.08	171.82	20.02%	17,199.21	2,844.07	-14,355.14	-504.74%
1-565-5305	MISCELLANEOUS	109.22	0.00	-109.22	0.00%	2,396.13	132.87	-2,263.26	-1,703.36%
1-565-5306	OFFICE SUPPLIES	10.94	183.25	172.31	94.03%	2,302.82	2,427.19	124.37	5.12%
1-565-5307	OUTSIDE SERVICES	-3,538.44	787.63	4,326.07	549.25%	4,497.58	7,498.87	3,001.29	40.02%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	149.00	149.00	100.00%	980.30	751.00	-229.30	-30.53%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	504.36	504.36	100.00%	3,018.76	8,105.98	5,087.22	62.76%
1-565-5350	UTILITIES	7,909.23	9,377.08	1,467.85	15.65%	72,990.54	75,601.32	2,610.78	3.45%
1-565-5551	VEHICLE MAINT.	-4,264.12	8,374.73	12,638.85	150.92%	22,057.91	50,390.23	28,332.32	56.23%
1-565-5552	FIELD REPAIR AND MAINT.	16,027.61	13,359.85	-2,667.76	-19.97%	313,051.38	272,450.40	-40,600.98	-14.90%
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	294.68	163.25	-131.43	-80.51%	5,351.81	250.54	-5,101.27	-2,036.11%
1-565-5557	EQUIPMENT MAINT.	4,041.84	1,309.18	-2,732.66	-208.73%	28,172.32	10,016.79	-18,155.53	-181.25%
1-565-5558	SUPPLIES, HAND TOOLS	2,152.32	4,281.56	2,129.24	49.73%	25,433.15	33,861.75	8,428.60	24.89%
1-565-5559	GAS AND OIL	3,260.05	3,712.69	452.64	12.19%	36,378.19	39,934.56	3,556.37	8.91%
1-565-5560	GENERATOR MAINTENANCE	1,155.98	1,880.66	724.68	38.53%	1,155.98	6,375.57	5,219.59	81.87%
1-565-5561	BUILDING MAINT.	424.78	2,825.10	2,400.32	84.96%	5,840.94	13,500.31	7,659.37	56.73%
1-565-5563	WATER TOWER MAINT	1,576.39	127.78	-1,448.61	-1,133.68%	19,009.30	7,848.17	-11,161.13	-142.21%
1-565-5581	SOFTWARE MAINTENANCE	2,307.40	0.00	-2,307.40	0.00%	2,802.82	0.00	-2,802.82	0.00%
1-565-5601	WORKMANS COMPENSATION	1,966.63	1,819.71	-146.92	-8.07%	16,417.25	19,555.30	3,138.05	16.05%
1-565-5602	INSURANCE-BLDGS & CONTENTS	1,978.64	1,804.70	-173.94	-9.64%	18,014.00	15,755.30	-2,258.70	-14.34%
1-565-5800	DEPRECIATION	9,166.66	9,166.66	0.00	0.00%	82,499.94	82,499.94	0.00	0.00%
Department 565 - FIELD Total:		166,852.90	175,335.09	8,482.19	4.84%	1,773,495.01	1,556,830.77	-216,664.24	-13.92%
Department: 570 - OFFICE									
1-570-5100	SALARIES OFFICE	61,427.28	57,891.26	-3,536.02	-6.11%	565,442.36	485,120.51	-80,321.85	-16.56%
1-570-5104	PERS-OFFICE	13,377.29	11,579.68	-1,797.61	-15.52%	86,950.53	74,438.20	-12,512.33	-16.81%
1-570-5105	HEALTH INSURANCE	0.00	7,197.00	7,197.00	100.00%	51,005.02	59,424.57	8,419.55	14.17%
1-570-5106	LIFE INSURANCE	0.00	152.93	152.93	100.00%	1,529.46	1,365.24	-164.22	-12.03%
1-570-5107	DISABILITY INSURANCE	0.00	47.46	47.46	100.00%	603.85	425.89	-177.96	-41.79%
1-570-5110	UNIFORMS	0.00	0.00	0.00	0.00%	0.00	1,538.88	1,538.88	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

		March Variance				YTD Variance			
		2023-2024	2022-2023	Favorable /	Variance %	2023-2024	2022-2023	Favorable /	Variance %
		March Activity	March Activity	(Unfavorable)		YTD Activity	YTD Activity	(Unfavorable)	
1-570-5111	FICA	6,386.39	5,498.85	-887.54	-16.14%	42,113.52	35,884.18	-6,229.34	-17.36%
1-570-5251	TRAVEL EXPENSE	-1,217.54	0.00	1,217.54	0.00%	0.00	433.68	433.68	100.00%
1-570-5252	TRAINING EXPENSE	-990.00	0.00	990.00	0.00%	1,038.06	3,173.35	2,135.29	67.29%
1-570-5305	MISCELLANEOUS	679.71	290.26	-389.45	-134.17%	4,170.02	3,078.53	-1,091.49	-35.45%
1-570-5306	OFFICE SUPPLIES	1,882.50	710.77	-1,171.73	-164.85%	13,654.89	7,844.79	-5,810.10	-74.06%
1-570-5307	OUTSIDE SERVICES	3,327.08	550.68	-2,776.40	-504.18%	5,023.87	2,465.71	-2,558.16	-103.75%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	127.50	127.50	100.00%	1,281.10	527.69	-753.41	-142.78%
1-570-5309	POSTAGE/MAILING	12,744.16	10,706.43	-2,037.73	-19.03%	110,263.87	97,672.22	-12,591.65	-12.89%
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	1,338.58	1,532.43	193.85	12.65%	3,970.97	5,174.91	1,203.94	23.26%
1-570-5312	ARKANSAS ONE CALL	665.60	766.30	100.70	13.14%	5,021.15	5,793.28	772.13	13.33%
1-570-5313	CASH LONG/SHORT	34.84	12.00	-22.84	-190.33%	-174.91	331.11	506.02	152.83%
1-570-5320	COMPUTER EXPENSE	-5,344.91	-4,647.79	697.12	15.00%	3,308.42	2,754.83	-553.59	-20.10%
1-570-5601	WORKMANS COMPENSATION	52.17	44.21	-7.96	-18.00%	389.93	477.45	87.52	18.33%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	5,625.00	-14,375.00	-20,000.00	-139.13%
Department 570 - OFFICE Total:		94,988.15	93,084.97	-1,903.18	-2.04%	901,803.47	773,669.26	-128,134.21	-16.56%
Department: 990 - APERS PENSION									
1-990-9900	APERS PENSION ADJ.	0.00	271,895.03	271,895.03	100.00%	0.00	271,895.03	271,895.03	100.00%
Department 990 - APERS PENSION Total:		0.00	271,895.03	271,895.03	100.00%	0.00	271,895.03	271,895.03	100.00%
Expense Total:		1,007,250.47	1,285,012.38	277,761.91	21.62%	10,359,168.66	10,165,199.52	-193,969.14	-1.91%
Fund 1 Surplus (Deficit):		349,413.27	-61,405.84	410,819.11	669.02%	4,515,423.38	3,778,837.49	736,585.89	19.49%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

		2023-2024	2022-2023	March Variance		2023-2024	2022-2023	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	853,047.30	792,270.13	60,777.17	7.67%	8,063,177.78	7,799,147.38	264,030.40	3.39%
2-4450.00	COMMERCIAL SEWER	287,663.35	263,568.42	24,094.93	9.14%	2,768,156.16	2,634,816.17	133,339.99	5.06%
2-4460.00	INDUSTRIAL SEWER	191,094.48	144,956.52	46,137.96	31.83%	1,809,228.05	1,847,961.87	-38,733.82	-2.10%
2-4470.02	LABOR SALES	9,592.62	1,873.21	7,719.41	412.10%	19,358.47	6,663.44	12,695.03	190.52%
2-4470.03	MACHINE TIME SALES	687.50	2,210.87	-1,523.37	-68.90%	12,498.64	9,198.05	3,300.59	35.88%
2-4471.05	PENALTY	16,442.09	13,187.46	3,254.63	24.68%	139,659.13	65,349.90	74,309.23	113.71%
2-4472.00	INTEREST INCOME-INVESTMNTS	91,021.98	47,822.44	43,199.54	90.33%	908,599.00	232,689.68	675,909.32	290.48%
2-4472.01	INTEREST INCOME-BANK ACCTS	3,860.10	6,207.48	-2,347.38	-37.82%	39,833.97	42,400.86	-2,566.89	-6.05%
2-4472.98	INTEREST INCOME-BOND FUNDS	1,718.80	0.00	1,718.80	0.00%	25,530.31	8,708.51	16,821.80	193.17%
2-4474.00	SALE OF ASSETS	12,170.94	8,395.50	3,775.44	44.97%	12,170.94	8,395.50	3,775.44	44.97%
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	5,400.00	5,400.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	6,150.00	5,520.00	630.00	11.41%	53,940.00	51,090.00	2,850.00	5.58%
2-4476.10	ACCESS FEES	41,100.00	52,800.00	-11,700.00	-22.16%	195,000.00	176,430.00	18,570.00	10.53%
2-4476.20	IMPACT FEES	100,300.00	112,200.00	-11,900.00	-10.61%	867,100.00	629,400.00	237,700.00	37.77%
2-4482.00	INLAND BILLING REVENUE	5,541.75	5,504.50	37.25	0.68%	49,670.50	47,212.00	2,458.50	5.21%
2-4485.00	MISCELLANEOUS INCOME	-84,803.54	4,194.91	-88,998.45	-2,121.58%	2,661,416.21	104,226.45	2,557,189.76	2,453.49%
Revenue Total:		1,536,187.37	1,461,311.44	74,875.93	5.12%	17,630,739.16	13,669,089.81	3,961,649.35	28.98%
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5251	TRAVEL AND ENT EXPENSE	0.00	0.00	0.00	0.00%	904.50	0.00	-904.50	0.00%
2-555-5252	TRAINING EXPENSE	250.00	250.00	0.00	0.00%	1,000.00	1,346.83	346.83	25.75%
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	58.50	224.59	166.09	73.95%	175.50	1,301.60	1,126.10	86.52%
2-555-5302	JANITORIAL EXPENSE	1,582.15	1,654.15	72.00	4.35%	14,970.48	15,362.76	392.28	2.55%
2-555-5305	MISCELLANEOUS	-95,685.23	20,504.77	116,190.00	566.65%	50,284.22	119,197.39	68,913.17	57.81%
2-555-5350	UTILITIES	-13,139.74	3,109.97	16,249.71	522.50%	18,886.30	26,221.48	7,335.18	27.97%
2-555-5401	CITY FRANCHISE FEES	47,681.15	44,096.71	-3,584.44	-8.13%	502,306.08	436,868.51	-65,437.57	-14.98%
2-555-5402	CUSTOMER PAYMENT FEES	125,249.04	0.00	-125,249.04	0.00%	125,249.04	0.00	-125,249.04	0.00%
2-555-5580	EQUIP. MAINT. FEES	89.00	89.00	0.00	0.00%	3,201.00	2,942.86	-258.14	-8.77%
2-555-5581	SOFTWARE MAINTENANCE FEES	16,350.19	11,942.08	-4,408.11	-36.91%	139,114.40	108,096.01	-31,018.39	-28.70%
2-555-5600	INSURANCE-OTHER	2,146.79	787.23	-1,359.56	-172.70%	3,106.65	7,351.54	4,244.89	57.74%
2-555-5650	ACCOUNTING/LEGAL EXPENSE	323.50	1,135.60	812.10	71.51%	14,142.60	10,093.17	-4,049.43	-40.12%
2-555-5651	ATTORNEY RETAINER FEES	3,110.00	3,000.00	-110.00	-3.67%	22,353.95	24,730.00	2,376.05	9.61%
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%	1,682,249.94	1,692,249.94	10,000.00	0.59%
2-555-5801	AMORTIZATION OF SOFTWARE HOST...	2,500.00	2,500.00	0.00	0.00%	22,500.00	22,500.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOST...	1,105.00	1,105.00	0.00	0.00%	9,945.00	9,945.00	0.00	0.00%
2-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	27,000.00	27,317.70	317.70	1.16%
Department 555 - GENERAL EXPENSES Total:		281,537.01	280,315.76	-1,221.25	-0.44%	2,641,389.66	2,509,535.74	-131,853.92	-5.25%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

		2023-2024	2022-2023	March Variance		2023-2024	2022-2023	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 560 - ENGINEERING									
2-560-5100	SALARIES ENGINEERING	34,100.66	28,694.81	-5,405.85	-18.84%	297,020.05	237,744.12	-59,275.93	-24.93%
2-560-5102	CAPITALIZED COSTS	0.00	-15,908.75	-15,908.75	-100.00%	-80,760.00	-123,910.00	-43,150.00	-34.82%
2-560-5104	PERS-ENGINEERING	7,463.19	5,733.99	-1,729.20	-30.16%	45,668.79	36,722.96	-8,945.83	-24.36%
2-560-5105	HEALTH INSURANCE	0.00	2,689.63	2,689.63	100.00%	19,389.29	22,202.01	2,812.72	12.67%
2-560-5106	LIFE INSURANCE	0.00	54.73	54.73	100.00%	559.00	519.30	-39.70	-7.64%
2-560-5107	DISABILITY INSURANCE	0.00	16.20	16.20	100.00%	199.08	152.78	-46.30	-30.31%
2-560-5111	FICA	3,563.89	2,735.64	-828.25	-30.28%	22,065.67	17,646.90	-4,418.77	-25.04%
2-560-5251	TRAVEL EXPENSE	329.26	0.00	-329.26	0.00%	329.26	4,442.52	4,113.26	92.59%
2-560-5252	TRAINING EXPENSE	350.00	150.00	-200.00	-133.33%	3,343.12	1,971.17	-1,371.95	-69.60%
2-560-5305	MISCELLANEOUS	0.00	82.66	82.66	100.00%	458.22	324.09	-134.13	-41.39%
2-560-5306	SUPPLIES	627.58	109.50	-518.08	-473.13%	2,027.15	1,566.64	-460.51	-29.39%
2-560-5307	OUTSIDE SERVICES	139.14	138.97	-0.17	-0.12%	1,610.43	1,731.63	121.20	7.00%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	85.00	85.00	100.00%	130.50	314.50	184.00	58.51%
2-560-5551	VEHICLE EXPENSE	666.85	146.94	-519.91	-353.82%	2,586.84	1,492.59	-1,094.25	-73.31%
2-560-5581	SOFTWARE MAINTENANCE	780.73	273.12	-507.61	-185.86%	3,050.91	2,458.04	-592.87	-24.12%
2-560-5601	WORKMANS COMPENSATION	337.28	288.45	-48.83	-16.93%	2,547.22	2,979.03	431.81	14.49%
2-560-5602	INSURANCE-BLDGS & CONTENTS	29.99	24.63	-5.36	-21.76%	269.91	224.17	-45.74	-20.40%
2-560-5603	INSURANCE-VEHICLES	99.24	18.19	-81.05	-445.57%	244.76	163.71	-81.05	-49.51%
2-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	19,499.94	19,499.94	0.00	0.00%
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	4,200.00	0.00	0.00%	37,800.00	21,800.00	-16,000.00	-73.39%
Department 560 - ENGINEERING Total:		54,854.47	31,700.37	-23,154.10	-73.04%	378,040.14	250,046.10	-127,994.04	-51.19%
Department: 565 - FIELD									
2-565-5100	SALARIES FIELD	81,154.63	81,182.03	27.40	0.03%	783,788.88	661,832.19	-121,956.69	-18.43%
2-565-5102	CAPITALIZED COSTS	0.00	-542.50	-542.50	-100.00%	-3,097.50	-3,815.00	-717.50	-18.81%
2-565-5104	PERS-FIELD	17,996.67	16,208.54	-1,788.13	-11.03%	122,386.88	102,058.98	-20,327.90	-19.92%
2-565-5105	HEALTH INSURANCE	0.00	15,265.87	15,265.87	100.00%	108,604.71	118,194.00	9,589.29	8.11%
2-565-5106	LIFE INSURANCE	0.00	364.90	364.90	100.00%	3,726.74	3,218.82	-507.92	-15.78%
2-565-5107	DISABILITY INSURANCE	0.00	108.00	108.00	100.00%	1,343.91	947.45	-396.46	-41.84%
2-565-5110	UNIFORMS	1,265.59	1,318.37	52.78	4.00%	15,143.09	13,010.38	-2,132.71	-16.39%
2-565-5111	FICA	8,468.51	7,646.63	-821.88	-10.75%	58,141.55	48,540.45	-9,601.10	-19.78%
2-565-5251	TRAVEL AND TRAINING	3,900.60	600.00	-3,300.60	-550.10%	9,118.69	10,064.07	945.38	9.39%
2-565-5304	SAFETY EQUIPMENT	378.52	858.10	479.58	55.89%	5,202.40	2,793.93	-2,408.47	-86.20%
2-565-5305	MISCELLANEOUS	412.49	0.00	-412.49	0.00%	3,077.91	535.33	-2,542.58	-474.96%
2-565-5306	OFFICE SUPPLIES	10.94	183.25	172.31	94.03%	2,888.94	2,780.20	-108.74	-3.91%
2-565-5307	OUTSIDE SERVICES	-3,538.45	878.62	4,417.07	502.73%	7,461.65	7,757.43	295.78	3.81%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	208.00	208.00	100.00%	1,421.10	260.00	-1,161.10	-446.58%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	30,533.23	4,007.11	-26,526.12	-661.98%
2-565-5350	UTILITIES	6,370.93	6,575.67	204.74	3.11%	59,828.58	58,929.97	-898.61	-1.52%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	0.00	647.34	647.34	100.00%	2,226.17	5,436.84	3,210.67	59.05%
2-565-5551	VEHICLE MAINT.	698.87	11,012.20	10,313.33	93.65%	32,479.88	24,123.61	-8,356.27	-34.64%
2-565-5552	FIELD REPAIR AND MAINT.	2,306.35	-587.93	-2,894.28	-492.28%	127,563.59	484,167.52	356,603.93	73.65%

Prior-Year Comparative Income Statement

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		2023-2024	2022-2023	March Variance		2023-2024	2022-2023	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	734.18	-9.89	-744.07	-7,523.46%
2-565-5554	CAMERA	433.05	772.75	339.70	43.96%	7,988.75	7,822.79	-165.96	-2.12%
2-565-5555	SCADA HAND TOOLS	294.68	163.24	-131.44	-80.52%	1,864.18	272.44	-1,591.74	-584.25%
2-565-5556	FLUSHTRUCKS	-12.05	4,445.26	4,457.31	100.27%	33,885.59	62,239.50	28,353.91	45.56%
2-565-5557	EQUIPMENT MAINT.	1,021.70	1,812.64	790.94	43.63%	13,099.17	4,277.19	-8,821.98	-206.26%
2-565-5558	SUPPLIES, HAND TOOLS	1,452.73	2,139.63	686.90	32.10%	9,203.41	13,025.65	3,822.24	29.34%
2-565-5559	GAS AND OIL	4,403.63	4,505.08	101.45	2.25%	46,000.85	50,503.90	4,503.05	8.92%
2-565-5560	GENERATOR MAINTENANCE	3,213.27	2,630.78	-582.49	-22.14%	3,993.38	10,287.58	6,294.20	61.18%
2-565-5561	BUILDING MAINT.	424.77	2,825.12	2,400.35	84.96%	7,111.20	13,336.72	6,225.52	46.68%
2-565-5563	LIFT STATION MAINT	6,708.04	1,001.48	-5,706.56	-569.81%	14,797.62	13,745.08	-1,052.54	-7.66%
2-565-5581	SOFTWARE MAINTENANCE	4,183.40	0.00	-4,183.40	0.00%	4,678.82	7,781.62	3,102.80	39.87%
2-565-5601	WORKMANS COMPENSATION	2,629.89	1,977.55	-652.34	-32.99%	18,391.42	20,015.64	1,624.22	8.11%
2-565-5602	INSURANCE-BLDGS & CONTENTS	1,531.17	1,386.91	-144.26	-10.40%	13,780.53	12,264.73	-1,515.80	-12.36%
2-565-5800	DEPRECIATION	17,500.00	17,500.00	0.00	0.00%	157,500.00	157,500.00	0.00	0.00%
2-565-5804	AMORTIZATION OF SOFTWARE PERPE...	15,059.00	0.00	-15,059.00	0.00%	15,059.00	0.00	-15,059.00	0.00%
Department 565 - FIELD Total:		178,268.93	183,087.53	4,818.60	2.63%	1,719,928.50	1,917,906.23	197,977.73	10.32%
Department: 570 - OFFICE									
2-570-5100	SALARIES OFFICE	57,239.68	56,478.97	-760.71	-1.35%	474,179.93	456,351.08	-17,828.85	-3.91%
2-570-5104	PERS-OFFICE	12,450.27	11,275.69	-1,174.58	-10.42%	73,008.59	70,553.07	-2,455.52	-3.48%
2-570-5105	HEALTH INSURANCE	0.00	8,965.41	8,965.41	100.00%	58,199.03	64,576.39	6,377.36	9.88%
2-570-5106	LIFE INSURANCE	0.00	46.94	46.94	100.00%	1,627.88	1,446.35	-181.53	-12.55%
2-570-5107	DISABILITY INSURANCE	0.00	14.40	14.40	100.00%	744.25	432.00	-312.25	-72.28%
2-570-5111	FICA	6,019.50	5,369.12	-650.38	-12.11%	35,837.40	34,024.76	-1,812.64	-5.33%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	0.00	688.02	688.02	100.00%
2-570-5252	TRAINING EXPENSE	-690.00	0.00	690.00	0.00%	130.00	6,003.02	5,873.02	97.83%
2-570-5305	MISCELLANEOUS	679.77	290.29	-389.48	-134.17%	4,257.68	3,078.66	-1,179.02	-38.30%
2-570-5306	OFFICE SUPPLIES	581.12	710.77	129.65	18.24%	10,384.19	7,941.25	-2,442.94	-30.76%
2-570-5307	OUTSIDE SERVICES	5,651.49	550.69	-5,100.80	-926.26%	21,349.66	2,567.74	-18,781.92	-731.46%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	127.50	127.50	100.00%	1,649.65	527.69	-1,121.96	-212.62%
2-570-5309	POSTAGE/MAILING	12,744.17	10,706.46	-2,037.71	-19.03%	110,263.69	97,649.83	-12,613.86	-12.92%
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	1,338.61	1,428.40	89.79	6.29%	3,970.99	5,241.20	1,270.21	24.24%
2-570-5312	ARKANSAS ONE CALL	665.60	766.30	100.70	13.14%	5,021.15	5,793.27	772.12	13.33%
2-570-5320	COMPUTER EXPENSE	-5,344.89	100.89	5,445.78	5,397.74%	5,665.38	2,754.95	-2,910.43	-105.64%
2-570-5601	WORKMANS COMPENSATION	55.17	46.45	-8.72	-18.77%	409.33	482.73	73.40	15.21%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	-5,625.00	14,375.00	20,000.00	139.13%
Department 570 - OFFICE Total:		90,765.49	96,253.28	5,487.79	5.70%	801,660.17	774,606.25	-27,053.92	-3.49%
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES PCF	91,724.94	89,736.02	-1,988.92	-2.22%	828,581.08	717,154.18	-111,426.90	-15.54%
2-591-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	0.00	-3,412.50	-3,412.50	-100.00%
2-591-5104	PERS-RPCF	20,066.18	17,985.50	-2,080.68	-11.57%	128,758.34	111,009.65	-17,748.69	-15.99%

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		2023-2024	2022-2023	March Variance		2023-2024	2022-2023	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-591-5105	HEALTH INSURANCE	0.00	15,241.17	15,241.17	100.00%	105,059.51	112,928.09	7,868.58	6.97%
2-591-5106	LIFE & DISABILITY INSURANCE	0.00	401.98	401.98	100.00%	4,336.99	3,533.32	-803.67	-22.75%
2-591-5110	UNIFORMS	1,333.01	923.33	-409.68	-44.37%	10,091.66	5,312.92	-4,778.74	-89.95%
2-591-5111	FICA	9,474.72	8,363.62	-1,111.10	-13.28%	60,752.12	52,172.65	-8,579.47	-16.44%
2-591-5251	TRAVEL AND TRAINING	0.00	150.00	150.00	100.00%	1,832.90	4,482.05	2,649.15	59.11%
2-591-5304	PERSONNEL SAFETY EQUIP.	-1,728.00	354.56	2,082.56	587.36%	4,645.80	6,437.86	1,792.06	27.84%
2-591-5305	MISCELLANEOUS	31.74	0.00	-31.74	0.00%	619.00	173.78	-445.22	-256.20%
2-591-5306	OFFICE SUPPLIES & POSTAGE	1,239.09	134.62	-1,104.47	-820.44%	3,131.24	2,464.07	-667.17	-27.08%
2-591-5307	OUTSIDE SERVICES	0.00	664.00	664.00	100.00%	3,008.03	5,831.51	2,823.48	48.42%
2-591-5308	PUBLICATIONS AND DUES	0.00	567.00	567.00	100.00%	10,600.00	11,312.00	712.00	6.29%
2-591-5310	OFFICE MACHINE MAINT.	0.00	0.00	0.00	0.00%	17.51	77.76	60.25	77.48%
2-591-5350	TELEPHONE EXPENSE	1,307.53	1,214.46	-93.07	-7.66%	11,011.65	10,816.51	-195.14	-1.80%
2-591-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	197.08	0.00	-197.08	0.00%
2-591-5583	COMPUTER EXPENSE	2,888.63	1,337.46	-1,551.17	-115.98%	14,183.98	12,430.24	-1,753.74	-14.11%
2-591-5601	WORKMANS COMPENSATION	1,283.70	1,135.15	-148.55	-13.09%	10,067.80	10,618.74	550.94	5.19%
2-591-5602	INSURANCE-BLDGS & CONTENTS	4,273.19	4,337.53	64.34	1.48%	38,458.71	38,995.50	536.79	1.38%
2-591-5800	DEPRECIATION-VVWTP	205,833.33	205,833.33	0.00	0.00%	1,852,499.97	1,852,499.97	0.00	0.00%
2-591-9112	2016 BOND INTEREST	-8,133.32	23,183.33	31,316.65	135.08%	169,200.00	224,316.65	55,116.65	24.57%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-82,946.16	-82,946.16	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-28,960.74	-28,960.74	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,183.68	1,183.68	0.00	0.00%
2-591-9199	BOND ISSUE COSTS	4,055.31	0.00	-4,055.31	0.00%	4,055.31	0.00	-4,055.31	0.00%
Department 591 - PCF ADMIN Total:		321,347.47	359,260.48	37,913.01	10.55%	3,150,385.46	3,068,431.73	-81,953.73	-2.67%
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	510.00	0.00	-510.00	0.00%	3,371.35	1,242.22	-2,129.13	-171.40%
2-592-5306	LABORATORY SUPPLIES	0.00	1,600.12	1,600.12	100.00%	2,313.14	3,826.58	1,513.44	39.55%
2-592-5307	OUTSIDE SERVICES	334.18	2,009.20	1,675.02	83.37%	5,384.88	7,144.94	1,760.06	24.63%
2-592-5314	PLANT RESEARCH	0.00	295.00	295.00	100.00%	2,261.52	6,767.11	4,505.59	66.58%
2-592-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	600.89	905.19	304.30	33.62%
2-592-5558	MINOR EQUIPMENT	0.00	370.84	370.84	100.00%	1,755.00	695.55	-1,059.45	-152.32%
2-592-5970	CHEMICALS	0.00	710.23	710.23	100.00%	8,999.65	5,389.05	-3,610.60	-67.00%
Department 592 - PCF ENVIRONMENTAL Total:		844.18	4,985.39	4,141.21	83.07%	24,686.43	25,970.64	1,284.21	4.94%
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	0.00	258.00	258.00	100.00%	472.80	2,245.62	1,772.82	78.95%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	74.00	0.00	-74.00	0.00%
2-593-5306	LABORATORY SUPPLIES	0.00	225.83	225.83	100.00%	230.37	407.04	176.67	43.40%
2-593-5307	OUTSIDE SERVICES	1,415.00	0.00	-1,415.00	0.00%	19,175.42	3,991.85	-15,183.57	-380.36%
2-593-5350	UTILITIES	47,454.35	61,522.98	14,068.63	22.87%	457,897.09	539,073.91	81,176.82	15.06%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	4,692.31	1,114.00	-3,578.31	-321.21%
2-593-5558	MINOR EQUIPMENT	510.13	15.99	-494.14	-3,090.31%	3,655.73	11,195.78	7,540.05	67.35%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

		2023-2024	2022-2023	March Variance		2023-2024	2022-2023	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-593-5970	CHEMICALS	7,274.88	14,560.00	7,285.12	50.04%	79,180.14	112,270.41	33,090.27	29.47%
Department 593 - PCF OPS Total:		56,654.36	76,582.80	19,928.44	26.02%	565,377.86	670,298.61	104,920.75	15.65%
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	-115.68	0.00	115.68	0.00%	561.13	367.54	-193.59	-52.67%
2-594-5306	CLEANING SUPPLIES	0.00	105.00	105.00	100.00%	0.00	105.00	105.00	100.00%
2-594-5307	OUTSIDE SERVICES	4,581.40	10,316.63	5,735.23	55.59%	46,372.47	45,172.63	-1,199.84	-2.66%
2-594-5551	VEHICLE EXPENSE	198.49	0.00	-198.49	0.00%	4,321.22	562.04	-3,759.18	-668.85%
2-594-5557	EQUIPMENT MAINT.	4,574.10	51,814.09	47,239.99	91.17%	304,278.99	231,436.66	-72,842.33	-31.47%
2-594-5559	SUPPORT EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	844.00	844.00	100.00%
2-594-5560	EQUIPMENT RENTAL	1,053.38	0.00	-1,053.38	0.00%	1,560.53	1,163.49	-397.04	-34.12%
2-594-5561	BLDGS. & GROUNDS MAINT.	2,476.70	1,018.45	-1,458.25	-143.18%	19,491.58	12,202.12	-7,289.46	-59.74%
2-594-5562	MAINTENANCE SUPPLIES	793.61	384.61	-409.00	-106.34%	7,759.46	8,645.97	886.51	10.25%
Department 594 - PCF MAINTENANCE Total:		13,562.00	63,638.78	50,076.78	78.69%	385,910.38	300,539.45	-85,370.93	-28.41%
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	195.30	0.00	-195.30	0.00%
2-595-5307	OUTSIDE SERVICES	35.00	55.79	20.79	37.26%	1,461.40	8,524.75	7,063.35	82.86%
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	0.00	0.00	0.00	0.00%	197.58	0.00	-197.58	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	28,611.45	55,746.30	27,134.85	48.68%	367,023.78	441,640.28	74,616.50	16.90%
2-595-5981	SLUDGE DISPOSAL REVENUE	0.00	-9,024.88	-9,024.88	-100.00%	-25,854.46	-26,090.86	-236.40	-0.91%
Department 595 - PCF SMS DISPOSAL EXPENSE Total:		28,646.45	46,777.21	18,130.76	38.76%	343,589.06	424,074.17	80,485.11	18.98%
Department: 990 - APERS PENSION									
2-990-9900	APERS PENSION ADJ.	0.00	434,460.97	434,460.97	100.00%	0.00	434,460.97	434,460.97	100.00%
Department 990 - APERS PENSION Total:		0.00	434,460.97	434,460.97	100.00%	0.00	434,460.97	434,460.97	100.00%
Expense Total:		1,026,480.36	1,577,062.57	550,582.21	34.91%	10,010,967.66	10,375,869.89	364,902.23	3.52%
Fund 2 Surplus (Deficit):		509,707.01	-115,751.13	625,458.14	540.35%	7,619,771.50	3,293,219.92	4,326,551.58	131.38%
Total Surplus (Deficit):		859,120.28	-177,156.97	1,036,277.25	584.95%	12,135,194.88	7,072,057.41	5,063,137.47	71.59%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

Group Summary

Departmen...	2023-2024 March Activity	2022-2023 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,356,663.74	1,223,606.54	133,057.20	10.87%	14,874,592.04	13,944,037.01	930,555.03	6.67%
Revenue Total:	1,356,663.74	1,223,606.54	133,057.20	10.87%	14,874,592.04	13,944,037.01	930,555.03	6.67%
Expense								
555 - GENERAL EXPENSES	699,553.91	712,570.50	13,016.59	1.83%	7,331,273.64	7,308,300.45	-22,973.19	-0.31%
560 - ENGINEERING	45,855.51	32,126.79	-13,728.72	-42.73%	352,596.54	254,504.01	-98,092.53	-38.54%
565 - FIELD	166,852.90	175,335.09	8,482.19	4.84%	1,773,495.01	1,556,830.77	-216,664.24	-13.92%
570 - OFFICE	94,988.15	93,084.97	-1,903.18	-2.04%	901,803.47	773,669.26	-128,134.21	-16.56%
990 - APERS PENSION	0.00	271,895.03	271,895.03	100.00%	0.00	271,895.03	271,895.03	100.00%
Expense Total:	1,007,250.47	1,285,012.38	277,761.91	21.62%	10,359,168.66	10,165,199.52	-193,969.14	-1.91%
Fund 1 Surplus (Deficit):	349,413.27	-61,405.84	410,819.11	669.02%	4,515,423.38	3,778,837.49	736,585.89	19.49%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

Departmen...	2023-2024 March Activity	2022-2023 March Activity	March Variance		2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance	
			Favorable / (Unfavorable)	Variance %			Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	1,536,187.37	1,461,311.44	74,875.93	5.12%	17,630,739.16	13,669,089.81	3,961,649.35	28.98%
Revenue Total:	1,536,187.37	1,461,311.44	74,875.93	5.12%	17,630,739.16	13,669,089.81	3,961,649.35	28.98%
Expense								
555 - GENERAL EXPENSES	281,537.01	280,315.76	-1,221.25	-0.44%	2,641,389.66	2,509,535.74	-131,853.92	-5.25%
560 - ENGINEERING	54,854.47	31,700.37	-23,154.10	-73.04%	378,040.14	250,046.10	-127,994.04	-51.19%
565 - FIELD	178,268.93	183,087.53	4,818.60	2.63%	1,719,928.50	1,917,906.23	197,977.73	10.32%
570 - OFFICE	90,765.49	96,253.28	5,487.79	5.70%	801,660.17	774,606.25	-27,053.92	-3.49%
591 - PCF ADMIN	321,347.47	359,260.48	37,913.01	10.55%	3,150,385.46	3,068,431.73	-81,953.73	-2.67%
592 - PCF ENVIRONMENTAL	844.18	4,985.39	4,141.21	83.07%	24,686.43	25,970.64	1,284.21	4.94%
593 - PCF OPS	56,654.36	76,582.80	19,928.44	26.02%	565,377.86	670,298.61	104,920.75	15.65%
594 - PCF MAINTENANCE	13,562.00	63,638.78	50,076.78	78.69%	385,910.38	300,539.45	-85,370.93	-28.41%
595 - PCF SMS DISPOSAL EXPENSE	28,646.45	46,777.21	18,130.76	38.76%	343,589.06	424,074.17	80,485.11	18.98%
990 - APERS PENSION	0.00	434,460.97	434,460.97	100.00%	0.00	434,460.97	434,460.97	100.00%
Expense Total:	1,026,480.36	1,577,062.57	550,582.21	34.91%	10,010,967.66	10,375,869.89	364,902.23	3.52%
Fund 2 Surplus (Deficit):	509,707.01	-115,751.13	625,458.14	540.35%	7,619,771.50	3,293,219.92	4,326,551.58	131.38%
Total Surplus (Deficit):	859,120.28	-177,156.97	1,036,277.25	584.95%	12,135,194.88	7,072,057.41	5,063,137.47	71.59%

Fund	2023-2024	2022-2023	March Variance		2023-2024	2022-2023	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	349,413.27	-61,405.84	410,819.11	669.02%	4,515,423.38	3,778,837.49	736,585.89	19.49%
2 - SEWER	509,707.01	-115,751.13	625,458.14	540.35%	7,619,771.50	3,293,219.92	4,326,551.58	131.38%
Total Surplus (Deficit):	859,120.28	-177,156.97	1,036,277.25	584.95%	12,135,194.88	7,072,057.41	5,063,137.47	71.59%



Rogers Water Utilities, AR

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 03/31/2024

		2022-2023 March Activity	2023-2024 March Activity	March 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	583,004.47	632,236.77	49,232.30	8.44%	7,548,794.03	7,483,752.23	-65,041.80	-0.86%
	RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	583,004.47	632,236.77	49,232.30	8.44%	7,548,794.03	7,483,752.23	-65,041.80	-0.86%
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
1-4450.00	COMMERCIAL WATER	283,991.88	324,402.17	40,410.29	14.23%	3,670,609.10	3,818,193.87	147,584.77	4.02%
	RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	283,991.88	324,402.17	40,410.29	14.23%	3,670,609.10	3,818,193.87	147,584.77	4.02%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION									
1-4460.00	INDUSTRIAL WATER	98,091.60	128,357.36	30,265.76	30.85%	1,246,880.35	1,216,368.88	-30,511.47	-2.45%
	RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	98,091.60	128,357.36	30,265.76	30.85%	1,246,880.35	1,216,368.88	-30,511.47	-2.45%
RevCategory: 4470 - MISCELLANEOUS SALES									
1-4470.00	HYDRANTS	734.31	1,205.00	470.69	64.10%	10,389.31	10,648.55	259.24	2.50%
1-4470.01	FIRE LINES	10,780.00	11,220.00	440.00	4.08%	96,030.67	100,146.11	4,115.44	4.29%
1-4470.02	LABOR SALES	8,664.77	5,495.74	-3,169.03	-36.57%	16,427.57	41,747.31	25,319.74	154.13%
1-4470.03	AR DEPT OF HEALTH FEE	11,886.85	12,006.11	119.26	1.00%	106,341.68	107,564.40	1,222.72	1.15%
1-4470.04	LARGE TAP FEES	200.00	4,250.00	4,050.00	2,025.00%	14,675.00	34,084.15	19,409.15	132.26%
1-4470.05	MACHINE TIME SALES	3,265.32	2,111.25	-1,154.07	-35.34%	17,178.91	21,667.91	4,489.00	26.13%
1-4470.06	HYDRANT METER RENTALS	-2,184.00	5,054.00	7,238.00	331.41%	48,027.00	44,338.00	-3,689.00	-7.68%
1-4470.07	MISC. WATER SALES	5,324.16	27,185.68	21,861.52	410.61%	54,873.66	70,395.38	15,521.72	28.29%
	RevCategory 4470 - MISCELLANEOUS SALES Total:	38,671.41	68,527.78	29,856.37	77.21%	363,943.80	430,591.81	66,648.01	18.31%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME									
1-4471.00	SERVICE CHG. INCOME	15,069.15	18,665.00	3,595.85	23.86%	157,354.29	173,305.00	15,950.71	10.14%
1-4471.05	PENALTY	41,257.25	34,058.93	-7,198.32	-17.45%	96,164.09	321,199.26	225,035.17	234.01%
	RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	56,326.40	52,723.93	-3,602.47	-6.40%	253,518.38	494,504.26	240,985.88	95.06%
RevCategory: 4472 - INTEREST INCOME									
1-4472.00	INTEREST INCOME-INVESTMNTS	39,426.29	75,153.05	35,726.76	90.62%	177,978.72	653,322.11	475,343.39	267.08%
1-4472.01	INTEREST INCOME-BANK ACCTS	7,988.27	10,168.57	2,180.30	27.29%	45,782.56	106,220.92	60,438.36	132.01%
1-4472.98	INTEREST INCOME-BOND FUNDS	1,331.25	2,125.28	794.03	59.65%	9,277.15	23,499.75	14,222.60	153.31%
	RevCategory 4472 - INTEREST INCOME Total:	48,745.81	87,446.90	38,701.09	79.39%	233,038.43	783,042.78	550,004.35	236.01%
RevCategory: 4474 - SALE OF ASSETS									
1-4474.00	SALE OF ASSETS	0.00	0.00	0.00	0.00%	11,732.00	0.00	-11,732.00	-100.00%
	RevCategory 4474 - SALE OF ASSETS Total:	0.00	0.00	0.00	0.00%	11,732.00	0.00	-11,732.00	-100.00%

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		2022-2023 March Activity	2023-2024 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4475 - RENT INCOME									
1-4475.00	RENT INCOME	1,195.00	1,271.00	76.00	6.36%	10,759.00	10,831.00	72.00	0.67%
	RevCategory 4475 - RENT INCOME Total:	1,195.00	1,271.00	76.00	6.36%	10,759.00	10,831.00	72.00	0.67%
RevCategory: 4476 - NEW CUSTOMER FEES									
1-4476.00	NEW CUSTOMER FEES	4,950.00	5,325.00	375.00	7.58%	45,950.00	48,425.00	2,475.00	5.39%
1-4476.10	ACCESS FEES	53,100.00	11,700.00	-41,400.00	-77.97%	181,500.00	168,300.00	-13,200.00	-7.27%
1-4476.20	IMPACT FEES	50,300.00	29,700.00	-20,600.00	-40.95%	319,600.00	358,900.00	39,300.00	12.30%
	RevCategory 4476 - NEW CUSTOMER FEES Total:	108,350.00	46,725.00	-61,625.00	-56.88%	547,050.00	575,625.00	28,575.00	5.22%
RevCategory: 4482 - INLAND BILLING REVENUE									
1-4482.00	INLAND BILLING REVENUE	5,504.50	5,541.75	37.25	0.68%	47,212.00	49,651.53	2,439.53	5.17%
	RevCategory 4482 - INLAND BILLING REVENUE Total:	5,504.50	5,541.75	37.25	0.68%	47,212.00	49,651.53	2,439.53	5.17%
RevCategory: 4485 - MISCELLANEOUS INCOME									
1-4485.00	MISCELLANEOUS INCOME	-274.53	9,431.08	9,705.61	3,535.35%	10,499.92	12,030.68	1,530.76	14.58%
	RevCategory 4485 - MISCELLANEOUS INCOME Total:	-274.53	9,431.08	9,705.61	3,535.35%	10,499.92	12,030.68	1,530.76	14.58%
	Revenue Total:	1,223,606.54	1,356,663.74	133,057.20	10.87%	13,944,037.01	14,874,592.04	930,555.03	6.67%
Expense									
SubCategory: 500 - WATER PURCHASES									
1-555-5500	WATER PURCHASES	353,175.46	391,027.56	-37,852.10	-10.72%	4,160,348.48	4,186,087.42	-25,738.94	-0.62%
	SubCategory 500 - WATER PURCHASES Total:	353,175.46	391,027.56	-37,852.10	-10.72%	4,160,348.48	4,186,087.42	-25,738.94	-0.62%
SubCategory: 510 - SALARIES									
1-560-5100	SALARIES ENGINEERING	39,228.51	32,283.84	6,944.67	17.70%	287,068.82	316,928.34	-29,859.52	-10.40%
1-560-5102	CAPITALIZED COSTS	-24,500.00	0.00	-24,500.00	-100.00%	-172,433.75	-87,883.75	-84,550.00	-49.03%
1-565-5100	SALARIES FIELD	78,366.48	91,866.53	-13,500.05	-17.23%	642,967.89	806,067.73	-163,099.84	-25.37%
1-565-5102	CAPITALIZED COSTS	-455.00	-4,602.50	4,147.50	911.54%	-2,327.50	-12,270.00	9,942.50	427.18%
1-570-5100	SALARIES OFFICE	57,891.26	61,427.28	-3,536.02	-6.11%	485,120.51	565,442.36	-80,321.85	-16.56%
	SubCategory 510 - SALARIES Total:	150,531.25	180,975.15	-30,443.90	-20.22%	1,240,395.97	1,588,284.68	-347,888.71	-28.05%
SubCategory: 520 - EMPLOYEE BENEFITS									
1-560-5104	PERS-ENGINEERING	7,284.69	7,053.24	231.45	3.18%	42,606.39	45,527.24	-2,920.85	-6.86%
1-560-5105	HEALTH INSURANCE	5,379.25	0.00	5,379.25	100.00%	44,404.02	36,486.23	7,917.79	17.83%
1-560-5106	LIFE INSURANCE	114.70	0.00	114.70	100.00%	965.49	1,314.17	-348.68	-36.11%
1-560-5107	DISABILITY INSURANCE	35.59	0.00	35.59	100.00%	286.99	521.18	-234.19	-81.60%
1-565-5104	PERS-FIELD	15,668.92	19,900.85	-4,231.93	-27.01%	99,468.32	124,824.78	-25,356.46	-25.49%
1-565-5105	HEALTH INSURANCE	11,679.71	0.00	11,679.71	100.00%	100,272.23	86,799.89	13,472.34	13.44%
1-565-5106	LIFE INSURANCE	324.99	0.00	324.99	100.00%	2,842.61	3,250.07	-407.46	-14.33%
1-565-5107	DISABILITY INSURANCE	100.85	0.00	100.85	100.00%	899.29	1,283.13	-383.84	-42.68%
1-565-5110	UNIFORMS	1,123.18	1,353.83	-230.65	-20.54%	8,544.65	13,368.67	-4,824.02	-56.46%
1-570-5104	PERS-OFFICE	11,579.68	13,377.29	-1,797.61	-15.52%	74,438.20	86,950.53	-12,512.33	-16.81%
1-570-5105	HEALTH INSURANCE	7,197.00	0.00	7,197.00	100.00%	59,424.57	51,005.02	8,419.55	14.17%
1-570-5106	LIFE INSURANCE	152.93	0.00	152.93	100.00%	1,365.24	1,529.46	-164.22	-12.03%
1-570-5107	DISABILITY INSURANCE	47.46	0.00	47.46	100.00%	425.89	603.85	-177.96	-41.79%

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		2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-570-5110	UNIFORMS	0.00	0.00	0.00	0.00%	1,538.88	0.00	1,538.88	100.00%
1-990-9900	APERS PENSION ADJ.	271,895.03	0.00	271,895.03	100.00%	271,895.03	0.00	271,895.03	100.00%
SubCategory 520 - EMPLOYEE BENEFITS Total:		332,583.98	41,685.21	290,898.77	87.47%	709,377.80	453,464.22	255,913.58	36.08%
SubCategory: 522 - PAYROLL TAXES									
1-560-5111	FICA	3,488.68	3,323.43	165.25	4.74%	21,236.13	23,771.37	-2,535.24	-11.94%
1-565-5111	FICA	7,540.69	9,620.58	-2,079.89	-27.58%	48,155.97	60,775.82	-12,619.85	-26.21%
1-570-5111	FICA	5,498.85	6,386.39	-887.54	-16.14%	35,884.18	42,113.52	-6,229.34	-17.36%
SubCategory 522 - PAYROLL TAXES Total:		16,528.22	19,330.40	-2,802.18	-16.95%	105,276.28	126,660.71	-21,384.43	-20.31%
SubCategory: 525 - TRAVEL & TRAINING									
1-555-5251	TRAVEL AND ENT EXPENSE	0.00	0.00	0.00	0.00%	0.00	904.50	-904.50	0.00%
1-555-5252	TRAINING EXPENSE	250.00	250.00	0.00	0.00%	1,346.85	250.00	1,096.85	81.44%
1-560-5251	TRAVEL EXPENSE	0.00	329.26	-329.26	0.00%	1,975.32	329.26	1,646.06	83.33%
1-560-5252	TRAINING EXPENSE	150.00	400.00	-250.00	-166.67%	375.00	2,400.06	-2,025.06	-540.02%
1-565-5251	TRAVEL AND TRAINING	300.00	3,447.54	-3,147.54	-1,049.18%	6,207.15	9,007.25	-2,800.10	-45.11%
1-570-5251	TRAVEL EXPENSE	0.00	-1,217.54	1,217.54	0.00%	433.68	0.00	433.68	100.00%
1-570-5252	TRAINING EXPENSE	0.00	-990.00	990.00	0.00%	3,173.35	1,038.06	2,135.29	67.29%
SubCategory 525 - TRAVEL & TRAINING Total:		700.00	2,219.26	-1,519.26	-217.04%	13,511.35	13,929.13	-417.78	-3.09%
SubCategory: 530 - UTILITIES									
1-555-5350	UTILITIES	3,122.87	-3,552.91	6,675.78	213.77%	26,365.60	19,677.29	6,688.31	25.37%
1-565-5350	UTILITIES	9,377.08	7,909.23	1,467.85	15.65%	75,601.32	72,990.54	2,610.78	3.45%
SubCategory 530 - UTILITIES Total:		12,499.95	4,356.32	8,143.63	65.15%	101,966.92	92,667.83	9,299.09	9.12%
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	224.60	58.50	166.10	73.95%	1,301.61	175.50	1,126.11	86.52%
1-555-5302	JANITORIAL EXPENSE	1,654.15	1,582.15	72.00	4.35%	15,363.78	14,970.48	393.30	2.56%
1-555-5305	MISCELLANEOUS	26,916.32	-95,759.96	122,676.28	455.77%	128,913.37	48,796.00	80,117.37	62.15%
1-555-5402	CUSTOMER PAYMENT FEES	0.00	125,249.10	-125,249.10	0.00%	0.00	125,249.10	-125,249.10	0.00%
1-560-5305	MISCELLANEOUS	82.66	0.00	82.66	100.00%	324.08	413.92	-89.84	-27.72%
1-560-5306	SUPPLIES	187.24	627.57	-440.33	-235.17%	3,156.30	1,951.61	1,204.69	38.17%
1-560-5307	OUTSIDE SERVICES	520.15	418.72	101.43	19.50%	8,346.49	12,073.59	-3,727.10	-44.65%
1-560-5308	ASSOCIATION DUES & EXPENSE	85.00	0.00	85.00	100.00%	562.50	1,327.50	-765.00	-136.00%
1-565-5304	SAFETY EQUIPMENT	858.08	686.26	171.82	20.02%	2,844.07	17,199.21	-14,355.14	-504.74%
1-565-5305	MISCELLANEOUS	0.00	109.22	-109.22	0.00%	132.87	2,396.13	-2,263.26	-1,703.36%
1-565-5306	OFFICE SUPPLIES	183.25	10.94	172.31	94.03%	2,427.19	2,302.82	124.37	5.12%
1-565-5307	OUTSIDE SERVICES	787.63	-3,538.44	4,326.07	549.25%	7,498.87	4,497.58	3,001.29	40.02%
1-565-5308	DUES, SUBSCR, LICENSE	149.00	0.00	149.00	100.00%	751.00	980.30	-229.30	-30.53%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	504.36	0.00	504.36	100.00%	8,105.98	3,018.76	5,087.22	62.76%
1-570-5305	MISCELLANEOUS	290.26	679.71	-389.45	-134.17%	3,078.53	4,170.02	-1,091.49	-35.45%
1-570-5306	OFFICE SUPPLIES	710.77	1,882.50	-1,171.73	-164.85%	7,844.79	13,654.89	-5,810.10	-74.06%
1-570-5307	OUTSIDE SERVICES	550.68	3,327.08	-2,776.40	-504.18%	2,465.71	5,023.87	-2,558.16	-103.75%
1-570-5308	ASSOC. DUES & EXPENSES	127.50	0.00	127.50	100.00%	527.69	1,281.10	-753.41	-142.78%

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		2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-570-5309	POSTAGE/MAILING	10,706.43	12,744.16	-2,037.73	-19.03%	97,672.22	110,263.87	-12,591.65	-12.89%
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	1,532.43	1,338.58	193.85	12.65%	5,174.91	3,970.97	1,203.94	23.26%
1-570-5312	ARKANSAS ONE CALL	766.30	665.60	100.70	13.14%	5,793.28	5,021.15	772.13	13.33%
1-570-5313	CASH LONG/SHORT	12.00	34.84	-22.84	-190.33%	331.11	-174.91	506.02	152.83%
1-570-5320	COMPUTER EXPENSE	-4,647.79	-5,344.91	697.12	15.00%	2,754.83	3,308.42	-553.59	-20.10%
SubCategory 535 - OPERATING SUPPLIES & OTHER Total:		42,201.02	44,771.62	-2,570.60	-6.09%	305,501.37	382,458.24	-76,956.87	-25.19%
SubCategory: 540 - TAXES AND FEES									
1-555-5400	ARKANSAS PUBLIC WATER FEE	11,730.40	11,730.40	0.00	0.00%	105,573.60	105,573.60	0.00	0.00%
SubCategory 540 - TAXES AND FEES Total:		11,730.40	11,730.40	0.00	0.00%	105,573.60	105,573.60	0.00	0.00%
SubCategory: 550 - REPAIR & MAINTENANCE									
1-560-5551	VEHICLE EXPENSE	528.41	995.66	-467.25	-88.43%	4,792.15	4,698.39	93.76	1.96%
1-565-5551	VEHICLE MAINT.	8,374.73	-4,264.12	12,638.85	150.92%	50,390.23	22,057.91	28,332.32	56.23%
1-565-5552	FIELD REPAIR AND MAINT.	13,359.85	16,027.61	-2,667.76	-19.97%	272,450.40	313,051.38	-40,600.98	-14.90%
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	163.25	294.68	-131.43	-80.51%	250.54	5,351.81	-5,101.27	-2,036.11%
1-565-5557	EQUIPMENT MAINT.	1,309.18	4,041.84	-2,732.66	-208.73%	10,016.79	28,172.32	-18,155.53	-181.25%
1-565-5558	SUPPLIES, HAND TOOLS	4,281.56	2,152.32	2,129.24	49.73%	33,861.75	25,433.15	8,428.60	24.89%
1-565-5559	GAS AND OIL	3,712.69	3,260.05	452.64	12.19%	39,934.56	36,378.19	3,556.37	8.91%
1-565-5560	GENERATOR MAINTENANCE	1,880.66	1,155.98	724.68	38.53%	6,375.57	1,155.98	5,219.59	81.87%
1-565-5561	BUILDING MAINT.	2,825.10	424.78	2,400.32	84.96%	13,500.31	5,840.94	7,659.37	56.73%
1-565-5563	WATER TOWER MAINT	127.78	1,576.39	-1,448.61	-1,133.68%	7,848.17	19,009.30	-11,161.13	-142.21%
SubCategory 550 - REPAIR & MAINTENANCE Total:		36,563.21	25,665.19	10,898.02	29.81%	439,420.47	461,966.71	-22,546.24	-5.13%
SubCategory: 560 - INSURANCE									
1-555-5600	INSURANCE-OTHER	1,636.56	2,903.44	-1,266.88	-77.41%	14,987.06	9,916.50	5,070.56	33.83%
1-560-5601	WORKMANS COMPENSATION	602.81	688.69	-85.88	-14.25%	5,011.59	5,339.41	-327.82	-6.54%
1-560-5602	INSURANCE-BLDGS & CONTENTS	27.89	29.99	-2.10	-7.53%	250.25	269.91	-19.66	-7.86%
1-560-5603	INSURANCE-VEHICLES	53.10	53.10	0.00	0.00%	411.26	477.90	-66.64	-16.20%
1-565-5601	WORKMANS COMPENSATION	1,819.71	1,966.63	-146.92	-8.07%	19,555.30	16,417.25	3,138.05	16.05%
1-565-5602	INSURANCE-BLDGS & CONTENTS	1,804.70	1,978.64	-173.94	-9.64%	15,755.30	18,014.00	-2,258.70	-14.34%
1-570-5601	WORKMANS COMPENSATION	44.21	52.17	-7.96	-18.00%	477.45	389.93	87.52	18.33%
SubCategory 560 - INSURANCE Total:		5,988.98	7,672.66	-1,683.68	-28.11%	56,448.21	50,824.90	5,623.31	9.96%
SubCategory: 565 - PROFESSIONAL FEES									
1-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	1,603.50	-467.90	-41.20%	10,093.17	13,882.60	-3,789.43	-37.54%
1-555-5651	ATTORNEY RETAINER FEES	1,420.00	1,570.00	-150.00	-10.56%	22,270.00	16,814.65	5,455.35	24.50%
SubCategory 565 - PROFESSIONAL FEES Total:		2,555.60	3,173.50	-617.90	-24.18%	32,363.17	30,697.25	1,665.92	5.15%
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	-2,633.32	35,811.96	107.94%	303,674.44	260,162.48	43,511.96	14.33%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-20,788.47	-20,788.47	0.00	0.00%

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		2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-555-5703	2012 BOND INTEREST	15,731.25	-2,200.00	17,931.25	113.98%	145,650.00	121,450.00	24,200.00	16.62%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	36,321.48	36,321.48	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-1,793.79	-1,793.79	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	5,447.34	5,447.34	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	624.60	624.60	0.00	0.00%
SubCategory 570 - BONDS Total:		51,111.13	-2,632.08	53,743.21	105.15%	473,135.60	405,423.64	67,711.96	14.31%
SubCategory: 580 - DEPRECIATION									
1-555-5800	DEPRECIATION	241,895.26	242,480.01	-584.75	-0.24%	2,181,735.34	2,182,320.09	-584.75	-0.03%
1-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	19,499.94	19,499.94	0.00	0.00%
1-565-5800	DEPRECIATION	9,166.66	9,166.66	0.00	0.00%	82,499.94	82,499.94	0.00	0.00%
SubCategory 580 - DEPRECIATION Total:		253,228.58	253,813.33	-584.75	-0.23%	2,283,735.22	2,284,319.97	-584.75	-0.03%
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
1-555-5801	AMORIZATION OF SOFTWARE HOSTI...	2,500.00	2,500.00	0.00	0.00%	22,500.00	22,500.00	0.00	0.00%
1-555-5802	AMORTIZATION OF SOFTWARE HOST...	1,105.00	1,105.00	0.00	0.00%	9,945.00	9,945.00	0.00	0.00%
SubCategory 581 - AMORTIZATION OF SOFTWARE Total:		3,605.00	3,605.00	0.00	0.00%	32,445.00	32,445.00	0.00	0.00%
SubCategory: 585 - BAD DEBTS									
1-555-5850	BAD DEBTS	2,662.06	3,000.00	-337.94	-12.69%	23,371.19	24,531.75	-1,160.56	-4.97%
SubCategory 585 - BAD DEBTS Total:		2,662.06	3,000.00	-337.94	-12.69%	23,371.19	24,531.75	-1,160.56	-4.97%
SubCategory: 590 - COMPUTER MAINTENANCE									
1-555-5580	EQUIP. MAINT. FEES	89.00	89.00	0.00	0.00%	2,942.86	3,201.00	-258.14	-8.77%
1-555-5581	SOFTWARE MAINTENANCE FEES	11,942.09	16,350.20	-4,408.11	-36.91%	108,095.99	141,054.52	-32,958.53	-30.49%
1-560-5581	SOFTWARE MAINTENANCE	891.45	1,685.35	-793.90	-89.06%	7,465.04	4,950.27	2,514.77	33.69%
1-565-5581	SOFTWARE MAINTENANCE	0.00	2,307.40	-2,307.40	0.00%	0.00	2,802.82	-2,802.82	0.00%
SubCategory 590 - COMPUTER MAINTENANCE Total:		12,922.54	20,431.95	-7,509.41	-58.11%	118,503.89	152,008.61	-33,504.72	-28.27%
SubCategory: 595 - TRANSFER OF COSTS									
1-560-5950	TRANSFER ADMIN COSTS/SEWER	-4,200.00	-4,200.00	0.00	0.00%	-21,800.00	-37,800.00	16,000.00	73.39%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	625.00	625.00	0.00	0.00%	-14,375.00	5,625.00	-20,000.00	-139.13%
SubCategory 595 - TRANSFER OF COSTS Total:		-3,575.00	-3,575.00	0.00	0.00%	-36,175.00	-32,175.00	-4,000.00	-11.06%
Expense Total:		1,285,012.38	1,007,250.47	277,761.91	21.62%	10,165,199.52	10,359,168.66	-193,969.14	-1.91%
Fund 1 Surplus (Deficit):		-61,405.84	349,413.27	410,819.11	669.02%	3,778,837.49	4,515,423.38	736,585.89	19.49%
Fund: 2 - SEWER									
Revenue									
RevCategory: 4440 - RESIDENTIAL CONSUMPTION									
2-4440.00	RESIDENTIAL SEWER	792,270.13	853,047.30	60,777.17	7.67%	7,799,147.38	8,063,177.78	264,030.40	3.39%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:		792,270.13	853,047.30	60,777.17	7.67%	7,799,147.38	8,063,177.78	264,030.40	3.39%
RevCategory: 4450 - COMMERCIAL CONSUMPTION									
2-4450.00	COMMERCIAL SEWER	263,568.42	287,663.35	24,094.93	9.14%	2,634,816.17	2,768,156.16	133,339.99	5.06%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:		263,568.42	287,663.35	24,094.93	9.14%	2,634,816.17	2,768,156.16	133,339.99	5.06%

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	2022-2023 March Activity	2023-2024 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
2-4460.00 INDUSTRIAL SEWER	144,956.52	191,094.48	46,137.96	31.83%	1,847,961.87	1,809,228.05	-38,733.82	-2.10%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	144,956.52	191,094.48	46,137.96	31.83%	1,847,961.87	1,809,228.05	-38,733.82	-2.10%
RevCategory: 4470 - MISCELLANEOUS SALES								
2-4470.02 LABOR SALES	1,873.21	9,592.62	7,719.41	412.10%	6,663.44	19,358.47	12,695.03	190.52%
2-4470.03 MACHINE TIME SALES	2,210.87	687.50	-1,523.37	-68.90%	9,198.05	12,498.64	3,300.59	35.88%
RevCategory 4470 - MISCELLANEOUS SALES Total:	4,084.08	10,280.12	6,196.04	151.71%	15,861.49	31,857.11	15,995.62	100.85%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
2-4471.05 PENALTY	13,187.46	16,442.09	3,254.63	24.68%	65,349.90	139,659.13	74,309.23	113.71%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	13,187.46	16,442.09	3,254.63	24.68%	65,349.90	139,659.13	74,309.23	113.71%
RevCategory: 4472 - INTEREST INCOME								
2-4472.00 INTEREST INCOME-INVESTMNTS	47,822.44	91,021.98	43,199.54	90.33%	232,689.68	908,599.00	675,909.32	290.48%
2-4472.01 INTEREST INCOME-BANK ACCTS	6,207.48	3,860.10	-2,347.38	-37.82%	42,400.86	39,833.97	-2,566.89	-6.05%
2-4472.98 INTEREST INCOME-BOND FUNDS	0.00	1,718.80	1,718.80	0.00%	8,708.51	25,530.31	16,821.80	193.17%
RevCategory 4472 - INTEREST INCOME Total:	54,029.92	96,600.88	42,570.96	78.79%	283,799.05	973,963.28	690,164.23	243.19%
RevCategory: 4474 - SALE OF ASSETS								
2-4474.00 SALE OF ASSETS	8,395.50	12,170.94	3,775.44	44.97%	8,395.50	12,170.94	3,775.44	44.97%
RevCategory 4474 - SALE OF ASSETS Total:	8,395.50	12,170.94	3,775.44	44.97%	8,395.50	12,170.94	3,775.44	44.97%
RevCategory: 4475 - RENT INCOME								
2-4475.00 RENT INCOME	600.00	600.00	0.00	0.00%	5,400.00	5,400.00	0.00	0.00%
RevCategory 4475 - RENT INCOME Total:	600.00	600.00	0.00	0.00%	5,400.00	5,400.00	0.00	0.00%
RevCategory: 4476 - NEW CUSTOMER FEES								
2-4476.00 NEW CUSTOMER FEES	5,520.00	6,150.00	630.00	11.41%	51,090.00	53,940.00	2,850.00	5.58%
2-4476.10 ACCESS FEES	52,800.00	41,100.00	-11,700.00	-22.16%	176,430.00	195,000.00	18,570.00	10.53%
2-4476.20 IMPACT FEES	112,200.00	100,300.00	-11,900.00	-10.61%	629,400.00	867,100.00	237,700.00	37.77%
RevCategory 4476 - NEW CUSTOMER FEES Total:	170,520.00	147,550.00	-22,970.00	-13.47%	856,920.00	1,116,040.00	259,120.00	30.24%
RevCategory: 4482 - INLAND BILLING REVENUE								
2-4482.00 INLAND BILLING REVENUE	5,504.50	5,541.75	37.25	0.68%	47,212.00	49,670.50	2,458.50	5.21%
RevCategory 4482 - INLAND BILLING REVENUE Total:	5,504.50	5,541.75	37.25	0.68%	47,212.00	49,670.50	2,458.50	5.21%
RevCategory: 4485 - MISCELLANEOUS INCOME								
2-4485.00 MISCELLANEOUS INCOME	4,194.91	-84,803.54	-88,998.45	-2,121.58%	104,226.45	2,661,416.21	2,557,189.76	2,453.49%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	4,194.91	-84,803.54	-88,998.45	-2,121.58%	104,226.45	2,661,416.21	2,557,189.76	2,453.49%
Revenue Total:	1,461,311.44	1,536,187.37	74,875.93	5.12%	13,669,089.81	17,630,739.16	3,961,649.35	28.98%
Expense								
SubCategory: 510 - SALARIES								
2-560-5100 SALARIES ENGINEERING	28,694.81	34,100.66	-5,405.85	-18.84%	237,744.12	297,020.05	-59,275.93	-24.93%
2-560-5102 CAPITALIZED COSTS	-15,908.75	0.00	-15,908.75	-100.00%	-123,910.00	-80,760.00	-43,150.00	-34.82%
2-565-5100 SALARIES FIELD	81,182.03	81,154.63	27.40	0.03%	661,832.19	783,788.88	-121,956.69	-18.43%
2-565-5102 CAPITALIZED COSTS	-542.50	0.00	-542.50	-100.00%	-3,815.00	-3,097.50	-717.50	-18.81%

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		2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-570-5100	SALARIES OFFICE	56,478.97	57,239.68	-760.71	-1.35%	456,351.08	474,179.93	-17,828.85	-3.91%
2-591-5100	SALARIES PCF	89,736.02	91,724.94	-1,988.92	-2.22%	717,154.18	828,581.08	-111,426.90	-15.54%
2-591-5102	CAPITALIZED COSTS	0.00	0.00	0.00	0.00%	-3,412.50	0.00	-3,412.50	-100.00%
SubCategory 510 - SALARIES Total:		239,640.58	264,219.91	-24,579.33	-10.26%	1,941,944.07	2,299,712.44	-357,768.37	-18.42%
SubCategory: 520 - EMPLOYEE BENEFITS									
2-560-5104	PERS-ENGINEERING	5,733.99	7,463.19	-1,729.20	-30.16%	36,722.96	45,668.79	-8,945.83	-24.36%
2-560-5105	HEALTH INSURANCE	2,689.63	0.00	2,689.63	100.00%	22,202.01	19,389.29	2,812.72	12.67%
2-560-5106	LIFE INSURANCE	54.73	0.00	54.73	100.00%	519.30	559.00	-39.70	-7.64%
2-560-5107	DISABILITY INSURANCE	16.20	0.00	16.20	100.00%	152.78	199.08	-46.30	-30.31%
2-565-5104	PERS-FIELD	16,208.54	17,996.67	-1,788.13	-11.03%	102,058.98	122,386.88	-20,327.90	-19.92%
2-565-5105	HEALTH INSURANCE	15,265.87	0.00	15,265.87	100.00%	118,194.00	108,604.71	9,589.29	8.11%
2-565-5106	LIFE INSURANCE	364.90	0.00	364.90	100.00%	3,218.82	3,726.74	-507.92	-15.78%
2-565-5107	DISABILITY INSURANCE	108.00	0.00	108.00	100.00%	947.45	1,343.91	-396.46	-41.84%
2-565-5110	UNIFORMS	1,318.37	1,265.59	52.78	4.00%	13,010.38	15,143.09	-2,132.71	-16.39%
2-570-5104	PERS-OFFICE	11,275.69	12,450.27	-1,174.58	-10.42%	70,553.07	73,008.59	-2,455.52	-3.48%
2-570-5105	HEALTH INSURANCE	8,965.41	0.00	8,965.41	100.00%	64,576.39	58,199.03	6,377.36	9.88%
2-570-5106	LIFE INSURANCE	46.94	0.00	46.94	100.00%	1,446.35	1,627.88	-181.53	-12.55%
2-570-5107	DISABILITY INSURANCE	14.40	0.00	14.40	100.00%	432.00	744.25	-312.25	-72.28%
2-591-5104	PERS-RPCF	17,985.50	20,066.18	-2,080.68	-11.57%	111,009.65	128,758.34	-17,748.69	-15.99%
2-591-5105	HEALTH INSURANCE	15,241.17	0.00	15,241.17	100.00%	112,928.09	105,059.51	7,868.58	6.97%
2-591-5106	LIFE & DISABILITY INSURANCE	401.98	0.00	401.98	100.00%	3,533.32	4,336.99	-803.67	-22.75%
2-591-5110	UNIFORMS	923.33	1,333.01	-409.68	-44.37%	5,312.92	10,091.66	-4,778.74	-89.95%
2-990-9900	APERS PENSION ADJ.	434,460.97	0.00	434,460.97	100.00%	434,460.97	0.00	434,460.97	100.00%
SubCategory 520 - EMPLOYEE BENEFITS Total:		531,075.62	60,574.91	470,500.71	88.59%	1,101,279.44	698,847.74	402,431.70	36.54%
SubCategory: 522 - PAYROLL TAXES									
2-560-5111	FICA	2,735.64	3,563.89	-828.25	-30.28%	17,646.90	22,065.67	-4,418.77	-25.04%
2-565-5111	FICA	7,646.63	8,468.51	-821.88	-10.75%	48,540.45	58,141.55	-9,601.10	-19.78%
2-570-5111	FICA	5,369.12	6,019.50	-650.38	-12.11%	34,024.76	35,837.40	-1,812.64	-5.33%
2-591-5111	FICA	8,363.62	9,474.72	-1,111.10	-13.28%	52,172.65	60,752.12	-8,579.47	-16.44%
SubCategory 522 - PAYROLL TAXES Total:		24,115.01	27,526.62	-3,411.61	-14.15%	152,384.76	176,796.74	-24,411.98	-16.02%
SubCategory: 525 - TRAVEL & TRAINING									
2-555-5251	TRAVEL AND ENT EXPENSE	0.00	0.00	0.00	0.00%	0.00	904.50	-904.50	0.00%
2-555-5252	TRAINING EXPENSE	250.00	250.00	0.00	0.00%	1,346.83	1,000.00	346.83	25.75%
2-560-5251	TRAVEL EXPENSE	0.00	329.26	-329.26	0.00%	4,442.52	329.26	4,113.26	92.59%
2-560-5252	TRAINING EXPENSE	150.00	350.00	-200.00	-133.33%	1,971.17	3,343.12	-1,371.95	-69.60%
2-565-5251	TRAVEL AND TRAINING	600.00	3,900.60	-3,300.60	-550.10%	10,064.07	9,118.69	945.38	9.39%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	688.02	0.00	688.02	100.00%
2-570-5252	TRAINING EXPENSE	0.00	-690.00	690.00	0.00%	6,003.02	130.00	5,873.02	97.83%
2-591-5251	TRAVEL AND TRAINING	150.00	0.00	150.00	100.00%	4,482.05	1,832.90	2,649.15	59.11%
2-592-5251	TRAVEL & TRAINING	0.00	510.00	-510.00	0.00%	1,242.22	3,371.35	-2,129.13	-171.40%
2-593-5251	TRAVEL & TRAINING	258.00	0.00	258.00	100.00%	2,245.62	472.80	1,772.82	78.95%

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		March Variance				YTD Variance			
		2022-2023	2023-2024	Favorable /		2022-2023	2023-2024	Favorable /	
		March Activity	March Activity	(Unfavorable)	Variance %	YTD Activity	YTD Activity	(Unfavorable)	Variance %
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	195.30	-195.30	0.00%
SubCategory 525 - TRAVEL & TRAINING Total:		1,408.00	4,649.86	-3,241.86	-230.25%	32,525.52	22,262.92	10,262.60	31.55%
SubCategory: 530 - UTILITIES									
2-555-5350	UTILITIES	3,109.97	-13,139.74	16,249.71	522.50%	26,221.48	18,886.30	7,335.18	27.97%
2-565-5350	UTILITIES	6,575.67	6,370.93	204.74	3.11%	58,929.97	59,828.58	-898.61	-1.52%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	647.34	0.00	647.34	100.00%	5,436.84	2,226.17	3,210.67	59.05%
2-591-5350	TELEPHONE EXPENSE	1,214.46	1,307.53	-93.07	-7.66%	10,816.51	11,011.65	-195.14	-1.80%
2-593-5350	UTILITIES	61,522.98	47,454.35	14,068.63	22.87%	539,073.91	457,897.09	81,176.82	15.06%
SubCategory 530 - UTILITIES Total:		73,070.42	41,993.07	31,077.35	42.53%	640,478.71	549,849.79	90,628.92	14.15%
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	224.59	58.50	166.09	73.95%	1,301.60	175.50	1,126.10	86.52%
2-555-5302	JANITORIAL EXPENSE	1,654.15	1,582.15	72.00	4.35%	15,362.76	14,970.48	392.28	2.55%
2-555-5305	MISCELLANEOUS	20,504.77	-95,685.23	116,190.00	566.65%	119,197.39	50,284.22	68,913.17	57.81%
2-555-5402	CUSTOMER PAYMENT FEES	0.00	125,249.04	-125,249.04	0.00%	0.00	125,249.04	-125,249.04	0.00%
2-560-5305	MISCELLANEOUS	82.66	0.00	82.66	100.00%	324.09	458.22	-134.13	-41.39%
2-560-5306	SUPPLIES	109.50	627.58	-518.08	-473.13%	1,566.64	2,027.15	-460.51	-29.39%
2-560-5307	OUTSIDE SERVICES	138.97	139.14	-0.17	-0.12%	1,731.63	1,610.43	121.20	7.00%
2-560-5308	ASSOCIATION DUES & EXPENSE	85.00	0.00	85.00	100.00%	314.50	130.50	184.00	58.51%
2-565-5304	SAFETY EQUIPMENT	858.10	378.52	479.58	55.89%	2,793.93	5,202.40	-2,408.47	-86.20%
2-565-5305	MISCELLANEOUS	0.00	412.49	-412.49	0.00%	535.33	3,077.91	-2,542.58	-474.96%
2-565-5306	OFFICE SUPPLIES	183.25	10.94	172.31	94.03%	2,780.20	2,888.94	-108.74	-3.91%
2-565-5307	OUTSIDE SERVICES	878.62	-3,538.45	4,417.07	502.73%	7,757.43	7,461.65	295.78	3.81%
2-565-5308	DUES, SUBSCR, LICENSE	208.00	0.00	208.00	100.00%	260.00	1,421.10	-1,161.10	-446.58%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	4,007.11	30,533.23	-26,526.12	-661.98%
2-570-5305	MISCELLANEOUS	290.29	679.77	-389.48	-134.17%	3,078.66	4,257.68	-1,179.02	-38.30%
2-570-5306	OFFICE SUPPLIES	710.77	581.12	129.65	18.24%	7,941.25	10,384.19	-2,442.94	-30.76%
2-570-5307	OUTSIDE SERVICES	550.69	5,651.49	-5,100.80	-926.26%	2,567.74	21,349.66	-18,781.92	-731.46%
2-570-5308	ASSOC. DUES & EXPENSES	127.50	0.00	127.50	100.00%	527.69	1,649.65	-1,121.96	-212.62%
2-570-5309	POSTAGE/MAILING	10,706.46	12,744.17	-2,037.71	-19.03%	97,649.83	110,263.69	-12,613.86	-12.92%
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	1,428.40	1,338.61	89.79	6.29%	5,241.20	3,970.99	1,270.21	24.24%
2-570-5312	ARKANSAS ONE CALL	766.30	665.60	100.70	13.14%	5,793.27	5,021.15	772.12	13.33%
2-570-5320	COMPUTER EXPENSE	100.89	-5,344.89	5,445.78	5,397.74%	2,754.95	5,665.38	-2,910.43	-105.64%
2-591-5304	PERSONNEL SAFETY EQUIP.	354.56	-1,728.00	2,082.56	587.36%	6,437.86	4,645.80	1,792.06	27.84%
2-591-5305	MISCELLANEOUS	0.00	31.74	-31.74	0.00%	173.78	619.00	-445.22	-256.20%
2-591-5306	OFFICE SUPPLIES & POSTAGE	134.62	1,239.09	-1,104.47	-820.44%	2,464.07	3,131.24	-667.17	-27.08%
2-591-5307	OUTSIDE SERVICES	664.00	0.00	664.00	100.00%	5,831.51	3,008.03	2,823.48	48.42%
2-591-5308	PUBLICATIONS AND DUES	567.00	0.00	567.00	100.00%	11,312.00	10,600.00	712.00	6.29%
2-591-5310	OFFICE MACHINE MAINT.	0.00	0.00	0.00	0.00%	77.76	17.51	60.25	77.48%

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		2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-592-5306	LABORATORY SUPPLIES	1,600.12	0.00	1,600.12	100.00%	3,826.58	2,313.14	1,513.44	39.55%
2-592-5307	OUTSIDE SERVICES	2,009.20	334.18	1,675.02	83.37%	7,144.94	5,384.88	1,760.06	24.63%
2-592-5314	PLANT RESEARCH	295.00	0.00	295.00	100.00%	6,767.11	2,261.52	4,505.59	66.58%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	74.00	-74.00	0.00%
2-593-5306	LABORATORY SUPPLIES	225.83	0.00	225.83	100.00%	407.04	230.37	176.67	43.40%
2-593-5307	OUTSIDE SERVICES	0.00	1,415.00	-1,415.00	0.00%	3,991.85	19,175.42	-15,183.57	-380.36%
2-594-5305	MISCELLANEOUS	0.00	-115.68	115.68	0.00%	367.54	561.13	-193.59	-52.67%
2-594-5306	CLEANING SUPPLIES	105.00	0.00	105.00	100.00%	105.00	0.00	105.00	100.00%
2-594-5307	OUTSIDE SERVICES	10,316.63	4,581.40	5,735.23	55.59%	45,172.63	46,372.47	-1,199.84	-2.66%
2-595-5307	OUTSIDE SERVICES	55.79	35.00	20.79	37.26%	8,524.75	1,461.40	7,063.35	82.86%
SubCategory 535 - OPERATING SUPPLIES & OTHER Total:		55,936.66	51,343.28	4,593.38	8.21%	386,221.81	508,495.44	-122,273.63	-31.66%
SubCategory: 540 - TAXES AND FEES									
2-555-5401	CITY FRANCHISE FEES	44,096.71	47,681.15	-3,584.44	-8.13%	436,868.51	502,306.08	-65,437.57	-14.98%
SubCategory 540 - TAXES AND FEES Total:		44,096.71	47,681.15	-3,584.44	-8.13%	436,868.51	502,306.08	-65,437.57	-14.98%
SubCategory: 550 - REPAIR & MAINTENANCE									
2-560-5551	VEHICLE EXPENSE	146.94	666.85	-519.91	-353.82%	1,492.59	2,586.84	-1,094.25	-73.31%
2-565-5551	VEHICLE MAINT.	11,012.20	698.87	10,313.33	93.65%	24,123.61	32,479.88	-8,356.27	-34.64%
2-565-5552	FIELD REPAIR AND MAINT.	-587.93	2,306.35	-2,894.28	-492.28%	484,167.52	127,563.59	356,603.93	73.65%
2-565-5553	BACKHOE	0.00	0.00	0.00	0.00%	-9.89	734.18	-744.07	-7,523.46%
2-565-5554	CAMERA	772.75	433.05	339.70	43.96%	7,822.79	7,988.75	-165.96	-2.12%
2-565-5555	SCADA HAND TOOLS	163.24	294.68	-131.44	-80.52%	272.44	1,864.18	-1,591.74	-584.25%
2-565-5556	FLUSHTRUCKS	4,445.26	-12.05	4,457.31	100.27%	62,239.50	33,885.59	28,353.91	45.56%
2-565-5557	EQUIPMENT MAINT.	1,812.64	1,021.70	790.94	43.63%	4,277.19	13,099.17	-8,821.98	-206.26%
2-565-5558	SUPPLIES, HAND TOOLS	2,139.63	1,452.73	686.90	32.10%	13,025.65	9,203.41	3,822.24	29.34%
2-565-5559	GAS AND OIL	4,505.08	4,403.63	101.45	2.25%	50,503.90	46,000.85	4,503.05	8.92%
2-565-5560	GENERATOR MAINTENANCE	2,630.78	3,213.27	-582.49	-22.14%	10,287.58	3,993.38	6,294.20	61.18%
2-565-5561	BUILDING MAINT.	2,825.12	424.77	2,400.35	84.96%	13,336.72	7,111.20	6,225.52	46.68%
2-565-5563	LIFT STATION MAINT	1,001.48	6,708.04	-5,706.56	-569.81%	13,745.08	14,797.62	-1,052.54	-7.66%
2-591-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	197.08	-197.08	0.00%
2-592-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	905.19	600.89	304.30	33.62%
2-592-5558	MINOR EQUIPMENT	370.84	0.00	370.84	100.00%	695.55	1,755.00	-1,059.45	-152.32%
2-593-5557	EQUIPMENT MAINT.	0.00	0.00	0.00	0.00%	1,114.00	4,692.31	-3,578.31	-321.21%
2-593-5558	MINOR EQUIPMENT	15.99	510.13	-494.14	-3,090.31%	11,195.78	3,655.73	7,540.05	67.35%
2-594-5551	VEHICLE EXPENSE	0.00	198.49	-198.49	0.00%	562.04	4,321.22	-3,759.18	-668.85%
2-594-5557	EQUIPMENT MAINT.	51,814.09	4,574.10	47,239.99	91.17%	231,436.66	304,278.99	-72,842.33	-31.47%
2-594-5559	SUPPORT EQUIPMENT	0.00	0.00	0.00	0.00%	844.00	0.00	844.00	100.00%
2-594-5560	EQUIPMENT RENTAL	0.00	1,053.38	-1,053.38	0.00%	1,163.49	1,560.53	-397.04	-34.12%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,018.45	2,476.70	-1,458.25	-143.18%	12,202.12	19,491.58	-7,289.46	-59.74%
2-594-5562	MAINTENANCE SUPPLIES	384.61	793.61	-409.00	-106.34%	8,645.97	7,759.46	886.51	10.25%
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:		84,471.17	31,218.30	53,252.87	63.04%	954,049.48	650,186.89	303,862.59	31.85%

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		2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
SubCategory: 560 - INSURANCE									
2-555-5600	INSURANCE-OTHER	787.23	2,146.79	-1,359.56	-172.70%	7,351.54	3,106.65	4,244.89	57.74%
2-560-5601	WORKMANS COMPENSATION	288.45	337.28	-48.83	-16.93%	2,979.03	2,547.22	431.81	14.49%
2-560-5602	INSURANCE-BLDGS & CONTENTS	24.63	29.99	-5.36	-21.76%	224.17	269.91	-45.74	-20.40%
2-560-5603	INSURANCE-VEHICLES	18.19	99.24	-81.05	-445.57%	163.71	244.76	-81.05	-49.51%
2-565-5601	WORKMANS COMPENSATION	1,977.55	2,629.89	-652.34	-32.99%	20,015.64	18,391.42	1,624.22	8.11%
2-565-5602	INSURANCE-BLDGS & CONTENTS	1,386.91	1,531.17	-144.26	-10.40%	12,264.73	13,780.53	-1,515.80	-12.36%
2-570-5601	WORKMANS COMPENSATION	46.45	55.17	-8.72	-18.77%	482.73	409.33	73.40	15.21%
2-591-5601	WORKMANS COMPENSATION	1,135.15	1,283.70	-148.55	-13.09%	10,618.74	10,067.80	550.94	5.19%
2-591-5602	INSURANCE-BLDGS & CONTENTS	4,337.53	4,273.19	64.34	1.48%	38,995.50	38,458.71	536.79	1.38%
SubCategory 560 - INSURANCE Total:		10,002.09	12,386.42	-2,384.33	-23.84%	93,095.79	87,276.33	5,819.46	6.25%
SubCategory: 565 - PROFESSIONAL FEES									
2-555-5650	ACCOUNTING/LEGAL EXPENSE	1,135.60	323.50	812.10	71.51%	10,093.17	14,142.60	-4,049.43	-40.12%
2-555-5651	ATTORNEY RETAINER FEES	3,000.00	3,110.00	-110.00	-3.67%	24,730.00	22,353.95	2,376.05	9.61%
SubCategory 565 - PROFESSIONAL FEES Total:		4,135.60	3,433.50	702.10	16.98%	34,823.17	36,496.55	-1,673.38	-4.81%
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	-8,133.32	31,316.65	135.08%	224,316.65	169,200.00	55,116.65	24.57%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-82,946.16	-82,946.16	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-28,960.74	-28,960.74	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,183.68	1,183.68	0.00	0.00%
2-591-9199	BOND ISSUE COSTS	0.00	4,055.31	-4,055.31	0.00%	0.00	4,055.31	-4,055.31	0.00%
SubCategory 570 - BONDS Total:		10,880.75	-16,380.59	27,261.34	250.55%	117,593.43	66,532.09	51,061.34	43.42%
SubCategory: 580 - DEPRECIATION									
2-555-5800	DEPRECIATION	186,916.66	186,916.66	0.00	0.00%	1,692,249.94	1,682,249.94	10,000.00	0.59%
2-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	19,499.94	19,499.94	0.00	0.00%
2-565-5800	DEPRECIATION	17,500.00	17,500.00	0.00	0.00%	157,500.00	157,500.00	0.00	0.00%
2-591-5800	DEPRECIATION-WWTP	205,833.33	205,833.33	0.00	0.00%	1,852,499.97	1,852,499.97	0.00	0.00%
SubCategory 580 - DEPRECIATION Total:		412,416.65	412,416.65	0.00	0.00%	3,721,749.85	3,711,749.85	10,000.00	0.27%
SubCategory: 581 - AMORTIZATION OF SOFTWARE									
2-555-5801	AMORTIZATION OF SOFTWARE HOST...	2,500.00	2,500.00	0.00	0.00%	22,500.00	22,500.00	0.00	0.00%
2-555-5802	AMORTIZATION OF SOFTWARE HOST...	1,105.00	1,105.00	0.00	0.00%	9,945.00	9,945.00	0.00	0.00%
2-565-5804	AMORTIZATION OF SOFTWARE PERPE...	0.00	15,059.00	-15,059.00	0.00%	0.00	15,059.00	-15,059.00	0.00%
SubCategory 581 - AMORTIZATION OF SOFTWARE Total:		3,605.00	18,664.00	-15,059.00	-417.73%	32,445.00	47,504.00	-15,059.00	-46.41%
SubCategory: 585 - BAD DEBTS									
2-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	27,317.70	27,000.00	317.70	1.16%
SubCategory 585 - BAD DEBTS Total:		3,000.00	3,000.00	0.00	0.00%	27,317.70	27,000.00	317.70	1.16%
SubCategory: 590 - COMPUTER MAINTENANCE									
2-555-5580	EQUIP. MAINT. FEES	89.00	89.00	0.00	0.00%	2,942.86	3,201.00	-258.14	-8.77%
2-555-5581	SOFTWARE MAINTENANCE FEES	11,942.08	16,350.19	-4,408.11	-36.91%	108,096.01	139,114.40	-31,018.39	-28.70%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

		2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
		March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-560-5581	SOFTWARE MAINTENANCE	273.12	780.73	-507.61	-185.86%	2,458.04	3,050.91	-592.87	-24.12%
2-565-5581	SOFTWARE MAINTENANCE	0.00	4,183.40	-4,183.40	0.00%	7,781.62	4,678.82	3,102.80	39.87%
2-591-5583	COMPUTER EXPENSE	1,337.46	2,888.63	-1,551.17	-115.98%	12,430.24	14,183.98	-1,753.74	-14.11%
SubCategory 590 - COMPUTER MAINTENANCE Total:		13,641.66	24,291.95	-10,650.29	-78.07%	133,708.77	164,229.11	-30,520.34	-22.83%
SubCategory: 595 - TRANSFER OF COSTS									
2-560-5950	TRANSFER ADMIN COSTS/WATER	4,200.00	4,200.00	0.00	0.00%	21,800.00	37,800.00	-16,000.00	-73.39%
2-570-5950	TRANSFER ADMIN COSTS/WATER	-625.00	-625.00	0.00	0.00%	14,375.00	-5,625.00	20,000.00	139.13%
SubCategory 595 - TRANSFER OF COSTS Total:		3,575.00	3,575.00	0.00	0.00%	36,175.00	32,175.00	4,000.00	11.06%
SubCategory: 597 - CHEMICALS									
2-592-5970	CHEMICALS	710.23	0.00	710.23	100.00%	5,389.05	8,999.65	-3,610.60	-67.00%
2-593-5970	CHEMICALS	14,560.00	7,274.88	7,285.12	50.04%	112,270.41	79,180.14	33,090.27	29.47%
2-595-5970	CHEMICALS	0.00	0.00	0.00	0.00%	0.00	197.58	-197.58	0.00%
SubCategory 597 - CHEMICALS Total:		15,270.23	7,274.88	7,995.35	52.36%	117,659.46	88,377.37	29,282.09	24.89%
SubCategory: 598 - SLUDGE DISPOSAL									
2-595-5980	SLUDGE DISPOSAL COSTS	55,746.30	28,611.45	27,134.85	48.68%	441,640.28	367,023.78	74,616.50	16.90%
2-595-5981	SLUDGE DISPOSAL REVENUE	-9,024.88	0.00	-9,024.88	-100.00%	-26,090.86	-25,854.46	-236.40	-0.91%
SubCategory 598 - SLUDGE DISPOSAL Total:		46,721.42	28,611.45	18,109.97	38.76%	415,549.42	341,169.32	74,380.10	17.90%
Expense Total:		1,577,062.57	1,026,480.36	550,582.21	34.91%	10,375,869.89	10,010,967.66	364,902.23	3.52%
Fund 2 Surplus (Deficit):		-115,751.13	509,707.01	625,458.14	540.35%	3,293,219.92	7,619,771.50	4,326,551.58	131.38%
Total Surplus (Deficit):		-177,156.97	859,120.28	1,036,277.25	584.95%	7,072,057.41	12,135,194.88	5,063,137.47	71.59%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024
Group Summary

SubCategor...	2022-2023 March Activity	2023-2024 March Activity	March 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								
	583,004.47	632,236.77	49,232.30	8.44%	7,548,794.03	7,483,752.23	-65,041.80	-0.86%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	583,004.47	632,236.77	49,232.30	8.44%	7,548,794.03	7,483,752.23	-65,041.80	-0.86%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	283,991.88	324,402.17	40,410.29	14.23%	3,670,609.10	3,818,193.87	147,584.77	4.02%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	283,991.88	324,402.17	40,410.29	14.23%	3,670,609.10	3,818,193.87	147,584.77	4.02%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	98,091.60	128,357.36	30,265.76	30.85%	1,246,880.35	1,216,368.88	-30,511.47	-2.45%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	98,091.60	128,357.36	30,265.76	30.85%	1,246,880.35	1,216,368.88	-30,511.47	-2.45%
RevCategory: 4470 - MISCELLANEOUS SALES								
	38,671.41	68,527.78	29,856.37	77.21%	363,943.80	430,591.81	66,648.01	18.31%
RevCategory 4470 - MISCELLANEOUS SALES Total:	38,671.41	68,527.78	29,856.37	77.21%	363,943.80	430,591.81	66,648.01	18.31%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	56,326.40	52,723.93	-3,602.47	-6.40%	253,518.38	494,504.26	240,985.88	95.06%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	56,326.40	52,723.93	-3,602.47	-6.40%	253,518.38	494,504.26	240,985.88	95.06%
RevCategory: 4472 - INTEREST INCOME								
	48,745.81	87,446.90	38,701.09	79.39%	233,038.43	783,042.78	550,004.35	236.01%
RevCategory 4472 - INTEREST INCOME Total:	48,745.81	87,446.90	38,701.09	79.39%	233,038.43	783,042.78	550,004.35	236.01%
RevCategory: 4474 - SALE OF ASSETS								
	0.00	0.00	0.00	0.00%	11,732.00	0.00	-11,732.00	-100.00%
RevCategory 4474 - SALE OF ASSETS Total:	0.00	0.00	0.00	0.00%	11,732.00	0.00	-11,732.00	-100.00%
RevCategory: 4475 - RENT INCOME								
	1,195.00	1,271.00	76.00	6.36%	10,759.00	10,831.00	72.00	0.67%
RevCategory 4475 - RENT INCOME Total:	1,195.00	1,271.00	76.00	6.36%	10,759.00	10,831.00	72.00	0.67%
RevCategory: 4476 - NEW CUSTOMER FEES								
	108,350.00	46,725.00	-61,625.00	-56.88%	547,050.00	575,625.00	28,575.00	5.22%
RevCategory 4476 - NEW CUSTOMER FEES Total:	108,350.00	46,725.00	-61,625.00	-56.88%	547,050.00	575,625.00	28,575.00	5.22%
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,504.50	5,541.75	37.25	0.68%	47,212.00	49,651.53	2,439.53	5.17%
RevCategory 4482 - INLAND BILLING REVENUE Total:	5,504.50	5,541.75	37.25	0.68%	47,212.00	49,651.53	2,439.53	5.17%
RevCategory: 4485 - MISCELLANEOUS INCOME								
	-274.53	9,431.08	9,705.61	3,535.35%	10,499.92	12,030.68	1,530.76	14.58%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	-274.53	9,431.08	9,705.61	3,535.35%	10,499.92	12,030.68	1,530.76	14.58%
Revenue Total:	1,223,606.54	1,356,663.74	133,057.20	10.87%	13,944,037.01	14,874,592.04	930,555.03	6.67%

Prior-Year Comparative Income Statement

For the Period Ending 03/31/2024

SubCategory...	2022-2023	2023-2024	March Variance	Variance %	2022-2023	2023-2024	YTD Variance	Variance %
	March Activity	March Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Expense								
500 - WATER PURCHASES	353,175.46	391,027.56	-37,852.10	-10.72%	4,160,348.48	4,186,087.42	-25,738.94	-0.62%
510 - SALARIES	150,531.25	180,975.15	-30,443.90	-20.22%	1,240,395.97	1,588,284.68	-347,888.71	-28.05%
520 - EMPLOYEE BENEFITS	332,583.98	41,685.21	290,898.77	87.47%	709,377.80	453,464.22	255,913.58	36.08%
522 - PAYROLL TAXES	16,528.22	19,330.40	-2,802.18	-16.95%	105,276.28	126,660.71	-21,384.43	-20.31%
525 - TRAVEL & TRAINING	700.00	2,219.26	-1,519.26	-217.04%	13,511.35	13,929.13	-417.78	-3.09%
530 - UTILITIES	12,499.95	4,356.32	8,143.63	65.15%	101,966.92	92,667.83	9,299.09	9.12%
535 - OPERATING SUPPLIES & OTHER	42,201.02	44,771.62	-2,570.60	-6.09%	305,501.37	382,458.24	-76,956.87	-25.19%
540 - TAXES AND FEES	11,730.40	11,730.40	0.00	0.00%	105,573.60	105,573.60	0.00	0.00%
550 - REPAIR & MAINTENANCE	36,563.21	25,665.19	10,898.02	29.81%	439,420.47	461,966.71	-22,546.24	-5.13%
560 - INSURANCE	5,988.98	7,672.66	-1,683.68	-28.11%	56,448.21	50,824.90	5,623.31	9.96%
565 - PROFESSIONAL FEES	2,555.60	3,173.50	-617.90	-24.18%	32,363.17	30,697.25	1,665.92	5.15%
570 - BONDS	51,111.13	-2,632.08	53,743.21	105.15%	473,135.60	405,423.64	67,711.96	14.31%
580 - DEPRECIATION	253,228.58	253,813.33	-584.75	-0.23%	2,283,735.22	2,284,319.97	-584.75	-0.03%
581 - AMORTIZATION OF SOFTWARE	3,605.00	3,605.00	0.00	0.00%	32,445.00	32,445.00	0.00	0.00%
585 - BAD DEBTS	2,662.06	3,000.00	-337.94	-12.69%	23,371.19	24,531.75	-1,160.56	-4.97%
590 - COMPUTER MAINTENANCE	12,922.54	20,431.95	-7,509.41	-58.11%	118,503.89	152,008.61	-33,504.72	-28.27%
595 - TRANSFER OF COSTS	-3,575.00	-3,575.00	0.00	0.00%	-36,175.00	-32,175.00	-4,000.00	-11.06%
Expense Total:	1,285,012.38	1,007,250.47	277,761.91	21.62%	10,165,199.52	10,359,168.66	-193,969.14	-1.91%
Fund 1 Surplus (Deficit):	-61,405.84	349,413.27	410,819.11	669.02%	3,778,837.49	4,515,423.38	736,585.89	19.49%
Fund: 2 - SEWER								
Revenue								
RevCategory: 4440 - RESIDENTIAL CONSUMPTION								
	792,270.13	853,047.30	60,777.17	7.67%	7,799,147.38	8,063,177.78	264,030.40	3.39%
RevCategory 4440 - RESIDENTIAL CONSUMPTION Total:	792,270.13	853,047.30	60,777.17	7.67%	7,799,147.38	8,063,177.78	264,030.40	3.39%
RevCategory: 4450 - COMMERCIAL CONSUMPTION								
	263,568.42	287,663.35	24,094.93	9.14%	2,634,816.17	2,768,156.16	133,339.99	5.06%
RevCategory 4450 - COMMERCIAL CONSUMPTION Total:	263,568.42	287,663.35	24,094.93	9.14%	2,634,816.17	2,768,156.16	133,339.99	5.06%
RevCategory: 4460 - INDUSTRIAL CONSUMPTION								
	144,956.52	191,094.48	46,137.96	31.83%	1,847,961.87	1,809,228.05	-38,733.82	-2.10%
RevCategory 4460 - INDUSTRIAL CONSUMPTION Total:	144,956.52	191,094.48	46,137.96	31.83%	1,847,961.87	1,809,228.05	-38,733.82	-2.10%
RevCategory: 4470 - MISCELLANEOUS SALES								
	4,084.08	10,280.12	6,196.04	151.71%	15,861.49	31,857.11	15,995.62	100.85%
RevCategory 4470 - MISCELLANEOUS SALES Total:	4,084.08	10,280.12	6,196.04	151.71%	15,861.49	31,857.11	15,995.62	100.85%
RevCategory: 4471 - SERVICE CHG. & PENALTY INCOME								
	13,187.46	16,442.09	3,254.63	24.68%	65,349.90	139,659.13	74,309.23	113.71%
RevCategory 4471 - SERVICE CHG. & PENALTY INCOME Total:	13,187.46	16,442.09	3,254.63	24.68%	65,349.90	139,659.13	74,309.23	113.71%
RevCategory: 4472 - INTEREST INCOME								
	54,029.92	96,600.88	42,570.96	78.79%	283,799.05	973,963.28	690,164.23	243.19%

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SubCategory...	2022-2023	2023-2024	March Variance	Variance %	2022-2023	2023-2024	YTD Variance	Variance %
	March Activity	March Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
RevCategory 4472 - INTEREST INCOME Total:	54,029.92	96,600.88	42,570.96	78.79%	283,799.05	973,963.28	690,164.23	243.19%
RevCategory: 4474 - SALE OF ASSETS								
	8,395.50	12,170.94	3,775.44	44.97%	8,395.50	12,170.94	3,775.44	44.97%
RevCategory 4474 - SALE OF ASSETS Total:	8,395.50	12,170.94	3,775.44	44.97%	8,395.50	12,170.94	3,775.44	44.97%
RevCategory: 4475 - RENT INCOME								
	600.00	600.00	0.00	0.00%	5,400.00	5,400.00	0.00	0.00%
RevCategory 4475 - RENT INCOME Total:	600.00	600.00	0.00	0.00%	5,400.00	5,400.00	0.00	0.00%
RevCategory: 4476 - NEW CUSTOMER FEES								
	170,520.00	147,550.00	-22,970.00	-13.47%	856,920.00	1,116,040.00	259,120.00	30.24%
RevCategory 4476 - NEW CUSTOMER FEES Total:	170,520.00	147,550.00	-22,970.00	-13.47%	856,920.00	1,116,040.00	259,120.00	30.24%
RevCategory: 4482 - INLAND BILLING REVENUE								
	5,504.50	5,541.75	37.25	0.68%	47,212.00	49,670.50	2,458.50	5.21%
RevCategory 4482 - INLAND BILLING REVENUE Total:	5,504.50	5,541.75	37.25	0.68%	47,212.00	49,670.50	2,458.50	5.21%
RevCategory: 4485 - MISCELLANEOUS INCOME								
	4,194.91	-84,803.54	-88,998.45	-2,121.58%	104,226.45	2,661,416.21	2,557,189.76	2,453.49%
RevCategory 4485 - MISCELLANEOUS INCOME Total:	4,194.91	-84,803.54	-88,998.45	-2,121.58%	104,226.45	2,661,416.21	2,557,189.76	2,453.49%
Revenue Total:	1,461,311.44	1,536,187.37	74,875.93	5.12%	13,669,089.81	17,630,739.16	3,961,649.35	28.98%
Expense								
510 - SALARIES	239,640.58	264,219.91	-24,579.33	-10.26%	1,941,944.07	2,299,712.44	-357,768.37	-18.42%
520 - EMPLOYEE BENEFITS	531,075.62	60,574.91	470,500.71	88.59%	1,101,279.44	698,847.74	402,431.70	36.54%
522 - PAYROLL TAXES	24,115.01	27,526.62	-3,411.61	-14.15%	152,384.76	176,796.74	-24,411.98	-16.02%
525 - TRAVEL & TRAINING	1,408.00	4,649.86	-3,241.86	-230.25%	32,525.52	22,262.92	10,262.60	31.55%
530 - UTILITIES	73,070.42	41,993.07	31,077.35	42.53%	640,478.71	549,849.79	90,628.92	14.15%
535 - OPERATING SUPPLIES & OTHER	55,936.66	51,343.28	4,593.38	8.21%	386,221.81	508,495.44	-122,273.63	-31.66%
540 - TAXES AND FEES	44,096.71	47,681.15	-3,584.44	-8.13%	436,868.51	502,306.08	-65,437.57	-14.98%
550 - REPAIR & MAINTENANCE	84,471.17	31,218.30	53,252.87	63.04%	954,049.48	650,186.89	303,862.59	31.85%
560 - INSURANCE	10,002.09	12,386.42	-2,384.33	-23.84%	93,095.79	87,276.33	5,819.46	6.25%
565 - PROFESSIONAL FEES	4,135.60	3,433.50	702.10	16.98%	34,823.17	36,496.55	-1,673.38	-4.81%
570 - BONDS	10,880.75	-16,380.59	27,261.34	250.55%	117,593.43	66,532.09	51,061.34	43.42%
580 - DEPRECIATION	412,416.65	412,416.65	0.00	0.00%	3,721,749.85	3,711,749.85	10,000.00	0.27%
581 - AMORTIZATION OF SOFTWARE	3,605.00	18,664.00	-15,059.00	-417.73%	32,445.00	47,504.00	-15,059.00	-46.41%
585 - BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	27,317.70	27,000.00	317.70	1.16%
590 - COMPUTER MAINTENANCE	13,641.66	24,291.95	-10,650.29	-78.07%	133,708.77	164,229.11	-30,520.34	-22.83%
595 - TRANSFER OF COSTS	3,575.00	3,575.00	0.00	0.00%	36,175.00	32,175.00	4,000.00	11.06%
597 - CHEMICALS	15,270.23	7,274.88	7,995.35	52.36%	117,659.46	88,377.37	29,282.09	24.89%
598 - SLUDGE DISPOSAL	46,721.42	28,611.45	18,109.97	38.76%	415,549.42	341,169.32	74,380.10	17.90%
Expense Total:	1,577,062.57	1,026,480.36	550,582.21	34.91%	10,375,869.89	10,010,967.66	364,902.23	3.52%
Fund 2 Surplus (Deficit):	-115,751.13	509,707.01	625,458.14	540.35%	3,293,219.92	7,619,771.50	4,326,551.58	131.38%
Total Surplus (Deficit):	-177,156.97	859,120.28	1,036,277.25	584.95%	7,072,057.41	12,135,194.88	5,063,137.47	71.59%

Fund	2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	-61,405.84	349,413.27	410,819.11	669.02%	3,778,837.49	4,515,423.38	736,585.89	19.49%
2 - SEWER	-115,751.13	509,707.01	625,458.14	540.35%	3,293,219.92	7,619,771.50	4,326,551.58	131.38%
Total Surplus (Deficit):	-177,156.97	859,120.28	1,036,277.25	584.95%	7,072,057.41	12,135,194.88	5,063,137.47	71.59%



Rogers Water Utilities, AR

Balance Sheet

Account Summary

As Of 03/31/2024

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 1 - WATER			
Assets			
** ASSETS & DEFERRED OUTFLOWS**			
010 - CASH-DEMAND DEPOSITS	7,209,571.27	6,281,851.23	927,720.04
020 - INVESTMENTS	15,781,302.79	15,821,953.56	-40,650.77
030 - ACCOUNTS RECEIVABLE	2,408,427.05	2,128,046.14	280,380.91
035 - DUE FROM OTHER FUNDS	37,684,964.87	13,482,879.58	24,202,085.29
040 - OTHER CURRENT ASSETS	54,871.92	81,769.02	-26,897.10
050 - RESTRICTED FUNDS	1,128,269.56	785,778.78	342,490.78
060 - INVENTORY	842,274.22	1,046,030.70	-203,756.48
080 - PROPERTY PLANT & EQUIPMENT	104,543,059.13	100,783,862.40	3,759,196.73
081 - INTANGIBLE ASSETS	216,395.00	259,655.00	-43,260.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	905,882.10	-12,877.35	918,759.45
Total ** ASSETS & DEFERRED OUTFLOWS**:	170,775,017.91	140,658,949.06	30,116,068.85
Total Assets:	170,775,017.91	140,658,949.06	30,116,068.85
Liability			
** LIABILITIES & DEFERRED INFLOWS **			
100 - ACCOUNTS PAYABLE	1,654,291.22	1,667,562.95	13,271.73
120 - ACCRUED LIABILITIES	17,191,675.29	17,806,368.11	614,692.82
130 - OTHER LIABILITIES	1,463,621.50	1,473,834.00	10,212.50
135 - DUE TO OTHER FUNDS	35,581,494.00	13,828,802.66	-21,752,691.34
140 - DEFERRED INFLOWS/PENSION LIABILITIES	2,074,467.77	1,458,202.83	-616,264.94
Total ** LIABILITIES & DEFERRED INFLOWS **:	57,965,549.78	36,234,770.55	-21,730,779.23
Total Liability:	57,965,549.78	36,234,770.55	-21,730,779.23
Equity			
** EQUITY **			
200 - FUND BALANCE	108,294,044.75	100,645,341.02	7,648,703.73
Total ** EQUITY **:	108,294,044.75	100,645,341.02	7,648,703.73
Total Beginning Equity:	108,294,044.75	100,645,341.02	7,648,703.73
Total Revenue	14,874,592.04	13,944,037.01	930,555.03
Total Expense	10,359,168.66	10,165,199.52	-193,969.14
Revenues Over/(Under) Expenses	4,515,423.38	3,778,837.49	736,585.89
Total Equity and Current Surplus (Deficit):	112,809,468.13	104,424,178.51	8,385,289.62
Total Liabilities, Equity and Current Surplus (Deficit):	170,775,017.91	140,658,949.06	30,116,068.85

Balance Sheet

As Of 03/31/2024

	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
Fund: 2 - SEWER			
Assets			
** ASSETS & DEFERRED OUTFLOWS**			
010 - CASH-DEMAND DEPOSITS	4,500,897.04	3,805,956.52	694,940.52
020 - INVESTMENTS	19,660,878.15	21,069,646.72	-1,408,768.57
030 - ACCOUNTS RECEIVABLE	2,093,705.07	1,945,742.04	147,963.03
035 - DUE FROM OTHER FUNDS	35,581,494.00	13,828,802.66	21,752,691.34
040 - OTHER CURRENT ASSETS	74,588.27	111,260.54	-36,672.27
060 - INVENTORY	131,011.13	176,730.10	-45,718.97
070 - RESTRICTED FUNDS	594,242.66	524,484.78	69,757.88
080 - PROPERTY PLANT & EQUIPMENT	135,803,378.51	122,850,655.57	12,952,722.94
081 - INTANGIBLE ASSETS	261,566.00	259,655.00	1,911.00
090 - DEFERRED OUTFLOWS/PENSION ASSETS	1,403,870.94	-47,948.42	1,451,819.36
Total ** ASSETS & DEFERRED OUTFLOWS**:	200,105,631.77	164,524,985.51	35,580,646.26
Total Assets:	200,105,631.77	164,524,985.51	35,580,646.26
Liability			
** LIABILITIES & DEFERRED INFLOWS **			
100 - ACCOUNTS PAYABLE	416,368.78	485,997.26	69,628.48
120 - ACCRUED LIABILITIES	7,487,299.28	8,510,541.37	1,023,242.09
130 - OTHER LIABILITIES	94,544.30	175,059.30	80,515.00
135 - DUE TO OTHER FUNDS	37,684,964.87	13,482,879.58	-24,202,085.29
140 - DEFERRED INFLOWS/PENSION LIABILITIES	3,298,010.22	2,317,752.47	-980,257.75
Total ** LIABILITIES & DEFERRED INFLOWS **:	48,981,187.45	24,972,229.98	-24,008,957.47
Total Liability:	48,981,187.45	24,972,229.98	-24,008,957.47
Equity			
** EQUITY **			
200 - FUND BALANCE	143,504,672.82	136,259,535.61	7,245,137.21
Total ** EQUITY **:	143,504,672.82	136,259,535.61	7,245,137.21
Total Beginning Equity:	143,504,672.82	136,259,535.61	7,245,137.21
Total Revenue	17,630,739.16	13,669,089.81	3,961,649.35
Total Expense	10,010,967.66	10,375,869.89	364,902.23
Revenues Over/(Under) Expenses	7,619,771.50	3,293,219.92	4,326,551.58
Total Equity and Current Surplus (Deficit):	151,124,444.32	139,552,755.53	11,571,688.79
Total Liabilities, Equity and Current Surplus (Deficit):	200,105,631.77	164,524,985.51	35,580,646.26



Balance Sheet

Account Summary

As Of 03/31/2024

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	188,184.79	102,551.88	85,632.91
1-0100.11	CHECKING-FNBANK OF ROGERS	677,307.38	302,644.63	374,662.75
1-0111.05	SAVINGS-UTILITY MONEY FUND	3,263,643.53	3,708,541.99	-444,898.46
1-0111.08	SAVINGS-DEPR MONEY FUND	810,223.41	22,014.92	788,208.49
1-0111.09	SAVINGS-O & M MONEY FUND	1,127,524.50	1,979,289.99	-851,765.49
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	1,140,962.66	165,082.82	975,879.84
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		7,209,571.27	6,281,851.23	927,720.04
GLCategory: 020 - INVESTMENTS				
1-0215.00	INVESTMENT-O&M	1,078,473.18	1,036,178.30	42,294.88
1-0215.01	INVESTMENT-O&M	793,163.79	757,888.09	35,275.70
1-0215.02	INVESTMENT-O&M	1,124,430.56	1,071,947.34	52,483.22
1-0215.03	INVESTMENT-METER DEPOSITS	572,707.17	553,101.70	19,605.47
1-0215.05	INVESTMENT-METER DEPOSITS	564,591.14	545,095.78	19,495.36
1-0215.07	INVESTMENT-O&M	566,547.46	546,636.87	19,910.59
1-0215.08	INVESTMENT-DEPRECIATION	566,439.91	543,879.07	22,560.84
1-0215.10	INVESTMENT-O&M	1,089,654.79	1,071,457.97	18,196.82
1-0215.11	INVESTMENT-DEPRECIATION	567,254.22	540,891.24	26,362.98
1-0215.15	INVESTMENT-O&M	0.00	543,149.11	-543,149.11
1-0215.16	INVESTMENT-DEPRECIATION	896,164.68	881,900.12	14,264.56
1-0215.17	INVESTMENT-O&M	1,100,000.00	1,083,292.52	16,707.48
1-0215.19	INVESTMENT-O&M	1,160,524.75	1,114,147.04	46,377.71
1-0215.21	INVESTMENT-O&M	1,105,854.55	1,061,185.25	44,669.30
1-0215.22	INVESTMENT-O&M	1,105,549.89	1,088,045.73	17,504.16
1-0215.23	INVESTMENT-DEPRECIATION	544,470.37	535,248.55	9,221.82
1-0215.24	INVESTMENT-O&M	1,158,034.92	1,103,820.02	54,214.90
1-0215.25	INVESTMENT-O&M	553,784.05	531,727.29	22,056.76
1-0215.26	INVESTMENT-O&M	722,426.37	710,837.02	11,589.35
1-0215.27	INVESTMENT-O&M	511,230.99	501,524.55	9,706.44
Total GLCategory 020 - INVESTMENTS:		15,781,302.79	15,821,953.56	-40,650.77
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	1,822,914.27	1,654,408.99	168,505.28
1-0300.01	UNAPPLIED CREDITS	-94,945.37	-157,930.64	62,985.27
1-0300.05	ACCTS REC-OTHER	51,516.57	28,470.20	23,046.37
1-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	4,251.54	-402.41	4,653.95
1-0300.15	ACCTS REC-UNBILLED REVENUE	795,000.00	740,000.00	55,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-170,309.96	-136,500.00	-33,809.96
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,408,427.05	2,128,046.14	280,380.91
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	37,684,964.87	13,482,879.58	24,202,085.29
Total GLCategory 035 - DUE FROM OTHER FUNDS:		37,684,964.87	13,482,879.58	24,202,085.29
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	0.00	321.51	-321.51
1-0400.01	PREPAID PROFESSIONAL FEES	7,467.40	3,406.83	4,060.57
1-0400.05	PREPAID-WORKMANS COMP	19,552.37	22,200.52	-2,648.15
1-0400.10	PREPAID-INSURANCE	8,563.40	12,676.18	-4,112.78

Balance Sheet

As Of 03/31/2024

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0400.15	PREPAID-MAINT CONTRACT	19,288.75	43,163.98	-23,875.23
Total GLCategory 040 - OTHER CURRENT ASSETS:		54,871.92	81,769.02	-26,897.10
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	496,203.05	373,590.12	122,612.93
1-0512.14	REGIONS BANK - DEBT - 2012	388,465.91	222,782.36	165,683.55
1-0516.14	REGIONS BANK - DEBT - 2016	243,600.60	189,406.30	54,194.30
Total GLCategory 050 - RESTRICTED FUNDS:		1,128,269.56	785,778.78	342,490.78
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	842,274.22	1,046,030.70	-203,756.48
Total GLCategory 060 - INVENTORY:		842,274.22	1,046,030.70	-203,756.48
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	660,004.46	629,096.26	30,908.20
1-0800.01	VEHICLES	648,027.37	623,991.09	24,036.28
1-0800.02	SHOP EQUIPMENT & TOOLS	48,257.16	46,900.46	1,356.70
1-0800.03	FIELD EQUIPMENT	937,632.73	863,293.45	74,339.28
1-0800.04	COMMUNICATION EQUIPMENT	33,931.97	32,945.06	986.91
1-0800.05	PUMPING EQUIPMENT	97,327.91	90,978.84	6,349.07
1-0800.08	WATER METERS	4,750,305.50	4,249,489.76	500,815.74
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	60,223,029.32	57,462,741.00	2,760,288.32
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	61,518,657.28	58,862,473.53	2,656,183.75
1-0800.25	CONSTRUCTION IN PROGRESS	5,400,498.66	4,730,765.55	669,733.11
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-420,088.97	-411,135.25	-8,953.72
1-0800.51	ACCM DEPR-VEHICLES	-542,442.63	-494,808.05	-47,634.58
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-49,160.16	-47,171.40	-1,988.76
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-672,909.98	-605,226.04	-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	-48,059.99	-58,740.67	10,680.68
1-0800.58	ACCM DEPR-WATER METERS	-1,317,620.68	-1,064,760.57	-252,860.11
1-0800.59	ACCM DEPR-WATER SERVICE	-1,367,108.96	-1,343,268.53	-23,840.43
1-0800.60	ACCM DEPR-WATER TOWERS	-5,430,988.05	-5,297,411.64	-133,576.41
1-0800.61	ACCM DEPR-MAINLINE	-21,970,697.92	-20,651,794.99	-1,318,902.93
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,375,130.85	-1,291,584.69	-83,546.16
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-13,944,460.83	-12,887,012.97	-1,057,447.86
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		104,543,059.13	100,783,862.40	3,759,196.73
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 ARRA	-198,105.00	-154,845.00	-43,260.00
Total GLCategory 081 - INTANGIBLE ASSETS:		216,395.00	259,655.00	-43,260.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
1-0900.14	DEFERRED OUTFLOWS/PENSIONS	905,882.10	-12,877.35	918,759.45
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		905,882.10	-12,877.35	918,759.45
Total ** ASSETS & DEFERRED OUTFLOWS**:		170,775,017.91	140,658,949.06	30,116,068.85
Total Assets:		170,775,017.91	140,658,949.06	30,116,068.85

Liability

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

1-1100.00	ACCOUNTS PAYABLE-TRADE	977,419.29	533,942.73	-443,476.56
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLU	575,452.00	1,043,573.44	468,121.44
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	20,000.00	15,000.00	-5,000.00
1-1100.30	STATE INC TAX WITHHELD	14,423.64	7,458.33	-6,965.31
1-1100.51	SALES/USE TAX PAYABLE	66,796.49	65,840.11	-956.38

Balance Sheet

As Of 03/31/2024

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1107.01	GARNISHMENTS	0.00	943.90	943.90
1-1109.01	MISC PAYROLL DEDUCTIONS	-373.53	163.82	537.35
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	573.33	640.62	67.29
Total GLCategory 100 - ACCOUNTS PAYABLE:		1,654,291.22	1,667,562.95	13,271.73
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	44,268.97	37,989.57	-6,279.40
1-1200.65	ACCRUED VAC/SICK LEAVE	702,779.95	316,126.83	-386,653.12
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	10,045.38	167,758.10	157,712.72
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	29,518.55	30,846.05	1,327.50
1-1258.12	2012 BOND PREMIUM	13,352.67	15,744.39	2,391.72
1-1258.16	2016 BOND PREMIUM	334,925.13	362,643.09	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-270,391.67	-318,820.31	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-87,761.75	-95,024.87	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-10,061.94	-10,894.74	-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:		17,191,675.29	17,806,368.11	614,692.82
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,376,571.50	1,342,409.00	-34,162.50
1-1300.01	ACCESS/IMPACT FEES-SIMMONS	54,850.00	108,350.00	53,500.00
1-1300.02	ARO DEPOSITS	32,200.00	23,075.00	-9,125.00
Total GLCategory 130 - OTHER LIABILITIES:		1,463,621.50	1,473,834.00	10,212.50
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	35,581,494.00	13,828,802.66	-21,752,691.34
Total GLCategory 135 - DUE TO OTHER FUNDS:		35,581,494.00	13,828,802.66	-21,752,691.34
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	925,274.88	898,626.20
Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:		2,074,467.77	1,458,202.83	-616,264.94
Total ** LIABILITIES & DEFERRED INFLOWS **:		57,965,549.78	36,234,770.55	-21,730,779.23
Total Liability:		57,965,549.78	36,234,770.55	-21,730,779.23
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	68,466,388.62	65,712,950.07	2,753,438.55
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:		108,294,044.75	100,645,341.02	7,648,703.73
Total ** EQUITY **:		108,294,044.75	100,645,341.02	7,648,703.73
Total Beginning Equity:		108,294,044.75	100,645,341.02	7,648,703.73
Total Revenue		14,874,592.04	13,944,037.01	930,555.03
Total Expense		10,359,168.66	10,165,199.52	-193,969.14
Revenues Over/(Under) Expenses		4,515,423.38	3,778,837.49	736,585.89
Total Equity and Current Surplus (Deficit):		112,809,468.13	104,424,178.51	8,385,289.62
Total Liabilities, Equity and Current Surplus (Deficit):		170,775,017.91	140,658,949.06	30,116,068.85

Balance Sheet

As Of 03/31/2024

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	800,598.84	78,028.67	722,570.17
2-0111.09	SAVINGS-O & M MONEY FUND	1,574,152.42	3,456,416.75	-1,882,264.33
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	2,125,995.78	271,361.10	1,854,634.68
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		4,500,897.04	3,805,956.52	694,940.52
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	1,078,216.42	1,035,947.21	42,269.21
2-0215.01	INVESTMENT-O&M	684,946.23	653,113.54	31,832.69
2-0215.02	INVESTMENT-O&M	1,593,393.07	1,528,997.84	64,395.23
2-0215.03	INVESTMENT-O&M	0.00	1,083,292.50	-1,083,292.50
2-0215.04	INVESTMENT-O&M	560,939.18	535,917.35	25,021.83
2-0215.05	INVESTMENT-O&M	1,089,115.03	1,044,983.96	44,131.07
2-0215.06	INVESTMENT-O&M	1,138,232.32	1,094,346.19	43,886.13
2-0215.08	INVESTMENT-O&M	566,547.47	546,636.84	19,910.63
2-0215.09	INVESTMENT-O&M	553,347.86	541,251.62	12,096.24
2-0215.10	INVESTMENT-O&M	1,119,785.30	1,069,816.17	49,969.13
2-0215.11	INVESTMENT-O&M	1,114,973.45	1,074,356.95	40,616.50
2-0215.12	INVESTMENT-O&M	1,578,661.72	1,505,209.10	73,452.62
2-0215.13	INVESTMENT-O&M	1,102,807.84	0.00	1,102,807.84
2-0215.16	INVESTMENT-O&M	1,081,709.84	1,046,148.04	35,561.80
2-0215.17	INVESTMENT-O&M	583,210.63	561,849.39	21,361.24
2-0215.18	INVESTMENT-O&M	1,072,174.29	1,046,427.87	25,746.42
2-0215.19	INVESTMENT-O&M	1,048,944.66	1,000,551.39	48,393.27
2-0215.23	INVESTMENT-O&M	824,898.20	812,385.16	12,513.04
2-0215.30	INVESTMENT-O&M	1,317,352.42	1,266,076.18	51,276.24
2-0215.31	INVESTMENT-O&M	779,763.66	763,831.79	15,931.87
2-0215.32	INVESTMENT-O&M	0.00	1,004,909.60	-1,004,909.60
2-0215.33	INVESTMENT-O&M	771,858.56	752,286.82	19,571.74
2-0215.34	INVESTMENT-O&M	0.00	1,101,311.21	-1,101,311.21
Total GLCategory 020 - INVESTMENTS:		19,660,878.15	21,069,646.72	-1,408,768.57
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,458,930.40	1,309,995.65	148,934.75
2-0300.05	ACCTS REC-OTHER	61,117.43	49,601.57	11,515.86
2-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	6,891.70	-855.18	7,746.88
2-0300.15	ACCTS REC-UNBILLED REVENUE	760,000.00	745,000.00	15,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-193,234.46	-158,000.00	-35,234.46
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,093,705.07	1,945,742.04	147,963.03
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	35,581,494.00	13,828,802.66	21,752,691.34
Total GLCategory 035 - DUE FROM OTHER FUNDS:		35,581,494.00	13,828,802.66	21,752,691.34
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	0.00	388.22	-388.22
2-0400.01	PREPAID PROFESSIONAL FEES	7,467.40	3,406.83	4,060.57
2-0400.05	PREPAID-WORKMANS COMP	25,655.84	31,028.46	-5,372.62
2-0400.10	PREPAID-INSURANCE	17,923.26	21,726.59	-3,803.33
2-0400.15	PREPAID-MAINT CONTRACT	23,541.77	54,710.44	-31,168.67
Total GLCategory 040 - OTHER CURRENT ASSETS:		74,588.27	111,260.54	-36,672.27
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	131,011.13	176,730.10	-45,718.97
Total GLCategory 060 - INVENTORY:		131,011.13	176,730.10	-45,718.97
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	594,242.66	524,484.78	69,757.88
Total GLCategory 070 - RESTRICTED FUNDS:		594,242.66	524,484.78	69,757.88

Balance Sheet

As Of 03/31/2024

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	648,222.84	618,531.57	29,691.27
2-0800.01	VEHICLES	1,707,652.54	1,690,756.16	16,896.38
2-0800.02	SHOP EQUIPMENT & TOOLS	54,710.97	53,354.26	1,356.71
2-0800.03	FIELD EQUIPMENT	1,722,096.42	1,598,040.05	124,056.37
2-0800.04	COMMUNICATION EQUIPMENT	61,038.37	60,051.45	986.92
2-0800.08	WATER METERS	4,651,047.90	4,220,110.21	430,937.69
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	50,273,739.76	45,936,093.35	4,337,646.41
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,453,508.92	71,105,850.24	347,658.68
2-0800.19	SEWER REHAB.	10,171,755.19	6,365,297.07	3,806,458.12
2-0800.20	CONTRIBUTED SEWER SYSTEM	53,306,975.45	51,455,141.17	1,851,834.28
2-0800.25	CONSTRUCTION IN PROGRESS	11,329,197.28	4,781,012.72	6,548,184.56
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-634,972.97	-458,942.04	-176,030.93
2-0800.51	ACCM DEPR-VEHICLES	-1,184,512.02	-1,211,562.17	27,050.15
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-52,987.20	-51,270.69	-1,716.51
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,123,833.65	-1,080,853.81	-42,979.84
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-66,992.38	-56,221.51	-10,770.87
2-0800.58	ACCM DEPR-WATER METERS	-1,314,623.04	-1,052,748.09	-261,874.95
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,480,833.46	-1,395,238.76	-85,594.70
2-0800.66	ACCM DEPR-SEWER SYSTEM	-20,197,017.81	-19,663,280.54	-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	-32,989,484.60	-30,778,278.02	-2,211,206.58
2-0800.71	ACCM DEPR-SEWER REHAB	-1,418,426.07	-1,304,881.18	-113,544.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEI	-13,050,800.50	-11,902,434.94	-1,148,365.56
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		135,803,378.51	122,850,655.57	12,952,722.94
GLCategory: 081 - INTANGIBLE ASSETS				
2-0810.00	SOFTWARE HOSTING ARRANGEMENTS	414,500.00	414,500.00	0.00
2-0810.01	SOFTWARE PERPETUAL LICENSE	60,230.00	0.00	60,230.00
2-0810.50	ACCM AMORT-SOFTWARE HOSTING ARRA	-198,105.00	-154,845.00	-43,260.00
2-0810.51	ACCM AMORT-SOFTWARE PERPETUAL LIC	-15,059.00	0.00	-15,059.00
Total GLCategory 081 - INTANGIBLE ASSETS:		261,566.00	259,655.00	1,911.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
2-0900.14	DEFERRED OUTFLOWS/PENSION	1,403,870.94	-47,948.42	1,451,819.36
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		1,403,870.94	-47,948.42	1,451,819.36
Total ** ASSETS & DEFERRED OUTFLOWS**:		200,105,631.77	164,524,985.51	35,580,646.26
Total Assets:		200,105,631.77	164,524,985.51	35,580,646.26
Liability				
** LIABILITIES & DEFERRED INFLOWS **				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	469,110.96	477,217.51	8,106.55
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	11,796.15	10,866.49	-929.66
2-1109.01	MISC PAYROLL DEDUCTIONS	-2,321.52	-633.71	1,687.81
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-16.40	533.38	549.78
2-1109.03	HEALTH INS WITHHELD	-60,214.00	0.00	60,214.00
Total GLCategory 100 - ACCOUNTS PAYABLE:		416,368.78	485,997.26	69,628.48
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	63,036.77	55,491.96	-7,544.81
2-1200.65	ACCRUED VAC/SICK LEAVE	877,994.81	403,356.80	-474,638.01
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	31,291.70	167,758.15	136,466.45
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	29,518.55	30,846.05	1,327.50
2-1258.16	2016 BOND PREMIUM	562,190.70	672,785.58	110,594.88

Balance Sheet

As Of 03/31/2024

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1278.16	2016/2007 DEF. REFUNDING GAIN	196,288.48	234,902.80	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-8,021.73	-9,599.97	-1,578.24
2-1280.16	LONG-TERM BONDS - 2016	5,735,000.00	6,955,000.00	1,220,000.00
Total GLCategory 120 - ACCRUED LIABILITIES:		7,487,299.28	8,510,541.37	1,023,242.09
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	189.30	0.00
2-1103.01	UNITED WAY	60.00	0.00	-60.00
2-1300.01	ACCESS/IMPACT FEES-SIMMONS	88,120.00	170,520.00	82,400.00
2-1300.02	ARO DEPOSITS	6,175.00	4,350.00	-1,825.00
Total GLCategory 130 - OTHER LIABILITIES:		94,544.30	175,059.30	80,515.00
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	37,684,964.87	13,482,879.58	-24,202,085.29
Total GLCategory 135 - DUE TO OTHER FUNDS:		37,684,964.87	13,482,879.58	-24,202,085.29
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	1,470,498.12	1,428,131.81
Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:		3,298,010.22	2,317,752.47	-980,257.75
Total ** LIABILITIES & DEFERRED INFLOWS **:		48,981,187.45	24,972,229.98	-24,008,957.47
Total Liability:		48,981,187.45	24,972,229.98	-24,008,957.47
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	60,309,622.40	58,446,613.12	1,863,009.28
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:		143,504,672.82	136,259,535.61	7,245,137.21
Total ** EQUITY **:		143,504,672.82	136,259,535.61	7,245,137.21
Total Beginning Equity:		143,504,672.82	136,259,535.61	7,245,137.21
Total Revenue		17,630,739.16	13,669,089.81	3,961,649.35
Total Expense		10,010,967.66	10,375,869.89	364,902.23
Revenues Over/(Under) Expenses		7,619,771.50	3,293,219.92	4,326,551.58
Total Equity and Current Surplus (Deficit):		151,124,444.32	139,552,755.53	11,571,688.79
Total Liabilities, Equity and Current Surplus (Deficit):		200,105,631.77	164,524,985.51	35,580,646.26

**WATER CASH RECEIPTS
MAR 2024**

CASH RECEIPTS	\$1,245,174.05
ACCTS RECEIVABLE OTHER	\$13,089.92
METER DEPOSITS	\$12,299.50
SERVICE CHG/PENALTIES	\$48,130.60
FEES	\$34,318.16
MISCELLANEOUS	\$26,876.30
UNAPPLIED CREDITS	-\$2,003.83
TRASH	\$446,112.66
DEPRECIATION	\$51,965.75
TOTAL	<u>\$1,875,963.11</u>

REVENUE BILLED MAR 2024		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$603,915.23	27,630	105,906,800
RESIDENTIAL IRRIG	\$38,045.91	5,350	1,117,500
COMMERCIAL	\$324,967.26	3,232	62,885,400
INDUSTRIAL	\$128,336.60	45	36,846,000
HYDRANTS	\$1,205.00		
FIRE LINES	\$11,180.00		
PENALTY	\$34,058.93		
SERVICE CHARGE	\$18,025.00		
TOTAL	<u>\$1,159,733.93</u>	<u>36,257</u>	<u>206,755,700</u>

REVENUE BILLED MAR 2023

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

INCREASE (DECREASE)	\$111,220.55	665	23,915,111
CHANGE FROM 2023	10.6%	1.9%	13.1%

PURCHASE FROM BEAVER WATER DISTRICT

MAR, 2024	\$391,027.56	253,914,000
MAR, 2023	\$353,175.46	241,901,000

CITY OF ROGERS METERED CONSUMPTION

MAR, 2024	1,267,900
MAR, 2023	898,800

**SEWER CASH RECEIPTS
MAR 2024**

CASH RECEIPTS	\$1,322,321.45
ACCTS RECEIVABLE OTHER	\$6,071.27
SERVICE CHG/PENALTIES	\$17,913.66
FEES	\$84,345.66
MISCELLANEOUS	\$42,961.97
DEPRECIATION	\$55,096.73
	<u>\$1,528,710.74</u>

O&M	\$1,473,614.01
DEPRECIATION	\$55,096.73
	<u>\$1,528,710.74</u>

REVENUE BILLED MAR 2024		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$853,353.87	23,603	89,582,700
COMMERCIAL	\$290,921.98	2,127	47,757,400
INDUSTRIAL	\$191,012.08	32	35,450,400
PENALTY/SURCHARGES	\$29,776.32		
OTHER CHARGES	\$0.00		
TOTAL	<u>\$1,365,064.25</u>	<u>25,762</u>	<u>172,790,500</u>

REVENUE BILLED MAR 2023

RESIDENTIAL	\$801,253.01	23,506	84,990,311
COMMERCIAL	\$264,887.99	2,082	44,333,189
INDUSTRIAL	\$145,106.90	34	27,727,300
PENALTY/SURCHARGES	\$21,708.79		
OTHER CHARGES	\$0.00		
TOTAL	<u>\$1,232,956.69</u>	<u>25,622</u>	<u>157,050,800</u>

INCREASE (DECREASE)	\$132,107.56	140	15,739,700
CHANGE FROM 2023	10.7%	0.5%	10.0%

**ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
March 31, 2024**

	UNRESTRICTED	RESTRICTED					GRAND TOTAL	MAR 2023			
		Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreci- ation	TOTAL RESTRICTED		UNRESTRICTED	TOTAL RESTRICTED	GRAND TOTAL	
WATER											
Petty Cash	\$ 1,725					\$ -	\$ 1,725	\$ 1,725	-	\$ 1,725	-
Checking - O&M	188,185					-	188,185	102,552	-	102,552	85,633
Checking-Bank of Rogers	677,307					-	677,307	302,645	-	302,645	374,663
Savings-Utility Money Fund	3,263,644					-	3,263,644	3,708,542	-	3,708,542	(444,898)
Savings-Depr Money Fund					810,223	810,223	810,223		22,015	22,015	788,208
Savings-O&M Money Fund	1,127,525					-	1,127,525	1,979,290	-	1,979,290	(851,765)
Access/Impact Fees-Simmons				1,140,963		1,140,963	1,140,963		165,083	165,083	975,880
Investments-CD's*	12,069,675	1,137,298			2,574,329	3,711,627	15,781,303	12,221,837	3,600,116	15,821,954	(40,651)
Checking-Meter Deposits		496,203				496,203	496,203		373,590	373,590	122,613
Regions Bank-2012 Bonds			388,466			388,466	388,466		222,782	222,782	165,684
Regions Bank-2016 Bonds			243,601			243,601	243,601		189,406	189,406	54,194
TOTAL WATER	17,328,061	1,633,501	632,067	1,140,963	3,384,553	6,791,083	24,119,144	18,316,591	4,572,993	22,889,584	1,229,560
SEWER											
Petty Cash	150					\$ -	\$ 150	150	-	\$ 150	-
Savings-Depr Money Fund					800,599	800,599	800,599		78,029	78,029	722,570
Savings-O&M Money Fund	1,574,152					-	1,574,152	3,456,417	-	3,456,417	(1,882,264)
Access/Impact Fees-Simmons				2,125,996		2,125,996	2,125,996		271,361	271,361	1,854,635
Investments-CD's*	19,660,878					-	19,660,878	21,069,647	-	21,069,647	(1,408,769)
Regions Bank-2010 Bonds			-			-	-		-	-	-
Regions Bank-2016 Bonds			594,243			594,243	594,243		524,485	524,485	69,758
TOTAL SEWER	21,235,181	-	594,243	2,125,996	800,599	3,520,837	24,756,018	24,526,213	873,875	25,400,088	(644,070)
GRAND TOTAL	\$ 38,563,241	\$ 1,633,501	\$ 1,226,309	\$ 3,266,958	\$ 4,185,151	\$ 10,311,920	\$ 48,875,161	\$ 42,842,804	\$ 5,446,868	\$ 48,289,672	585,490

ROGERS WATER DEPARTMENT				UNACCOUNTED WATER			% LOST	AVG. MONTH LOST WATER PRIOR 12 MOS
DATE		RESIDENTIAL GALLONS	COMMERCIAL GALLONS	INDUSTRIAL GALLONS	ACCOUNTED MISC. USAGE	TOTAL GALLONS	PURCHASE GALLONS	
JAN	23	120,052,595	67,037,500	33,525,600	4,414,368	225,030,063	245,725,000	8%
FEB	23	113,640,710	64,304,500	37,622,700	11,633,618	227,201,528	222,869,000	-2%
MAR	23	101,405,200	53,070,089	28,365,300	16,260,440	199,101,029	241,901,000	18%
APRIL	23	109,068,900	65,969,000	35,412,500	95,260,162	305,710,562	259,438,000	-18%
MAY	23	134,858,500	75,502,400	31,887,300	4,841,093	247,089,293	315,698,000	22%
JUNE	23	165,142,700	98,453,300	38,211,500	1,700,855	303,508,355	377,165,000	20%
JULY	23	195,402,721	113,503,400	41,558,400	3,105,451	353,569,972	425,774,000	17%
AUG	23	213,031,133	136,173,400	39,470,900	7,660,557	396,335,990	423,608,000	6%
SEP	23	214,192,600	129,005,600	48,215,600	6,035,470	397,449,270	361,451,000	-10%
OCT	23	164,137,900	107,764,700	34,412,400	8,537,789	314,852,789	311,242,000	-1%
NOV	23	130,017,600	83,710,200	39,150,500	6,793,476	259,671,776	243,787,000	-7%
DEC	23	115,581,400	64,187,000	37,229,400	7,128,455	224,126,255	242,309,000	8%
JAN	24	116,217,000	64,979,000	33,232,600	7,845,306	222,273,906	265,202,000	16%
FEB	24	117,290,000	64,177,900	38,330,500	20,984,238	240,782,638	253,852,000	5%
MAR	24	107,024,300	62,885,400	36,846,000	3,046,692	209,802,392	253,914,000	17%
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%
2024		340,531,300	192,042,300	108,409,100	31,876,236	672,858,936	772,968,000	13%

Rogers Pollution Control DMR Summary

2024

	Limits	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Phosphorus Mo Avg lbs/day	117	10.20	7.20	10.37									
Phosphorus 30 Day Mo Avg mg/l	1	0.14	0.10	0.15									
Phosphorus Max 7 day Avg mg/l	2	0.17	0.11	0.17									
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751												
Total Suspended Solids Mo Avg	15												
Total Suspended Solids 7 day Avg	23												
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	155.3	76.3	87.5									
Total Suspended Solids Mo Avg	20	1.9	1.1	1.2									
Total Suspended Solids 7 day Avg	30	3.0	1.3	1.4									
April	Limits												
Ammonia lbs/day Mo Avg	234												
Ammonia Mo Avg mg/l	2.0												
Ammonia max 7 day Avg mg/l	4.5												
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175												
Ammonia Mo Avg mg/l	1.5												
Ammonia max 7 day Avg mg/l	2.3												
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	<64.16	<20.15	<18.03									
Ammonia Mo Avg mg/l	3.0	<.73	<.27	<.26									
Ammonia max 7 day Avg mg/l	4.5	<.93	<1.2	<.27									
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168												
CBOD Mo Avg mg/l	10												
CBOD Max 7 day Avg. mg/l	15												
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	185.0	112.6	119.0									
CBOD Mo Avg mg/l	15	2.2	1.5	1.7									
CBOD Max 7 day Avg. mg/l	23	3.1	1.9	2.0									



FOG Inspection Report Monthly Summary for March 2024

- 39 known pumping services occurred this month.
- The updated FOG Ordinance and corresponding policies have been passed by the City Council.
- My FOG database in Cityworks is live. I have not had any issues so far. I have been creating each food service establishment (existing and new).
- Each establishment will receive a FOG maintenance letter that has their required pumping frequency and where to find the amended ordinance and policies.
- McCormick has a small test kitchen that gets used once a month. They have had multiple instances where their waste line backs up and overflows their kitchen. The interceptor on site was recently serviced and another backup occurred. They are not causing an issue downstream and everyone is in agreement, including the Pinnacle Malls Maintenance Department, to have the interceptor cleaned out and removed. I made sure and hung our FOG best management poster in their kitchen before the removal. They are aware that if they cause an issue downstream then another (newer) interceptor will be required.
- Our Field Crew found more rags and FOG buildup in front of Ruth's Chris, Dominos and Tropical smoothie. It was better, but still present. We will do another inspection in April.
- Wesner's Grill is replacing their interceptor in April.
- I continue to complete plan reviews and sit in on pre-con meetings when a pretreatment device is required.
- Paul Burns and I collected control monitoring samples at Tyson of Rogers and Tyson Chick'N Quick.
- Paul Burns has been reviewing and showing me how to configure Technically Based Local Limits.

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



Monthly Summary of Industrial Pretreatment Activities March 2024

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

Surcharges February 2024 issued in March 2024

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	3.514034	43.1	0.00	745.8	2,079.45	35.35	417.54	14.26	1,527.06	4,024.05
SE Poultry	2.319178	202.5	6.77	992.2	1,991.82	13.57	0.00	20.99	1,669.68	3,668.27
Tyson CNQ	4.688610	184.3	0.00	430.0	1,169.18	3.33	0.00	8.69	930.65	2,099.83
Tyson of Rogers	4.147722	56.7	0.00	77.9	0.00	145.7	3,164.02	4.39	69.06	3,233.08
WestRock	0.056418	10.7	0.00	750.0	33.64	6.25	0.00	0.40	0.00	33.64
Sum \$										13,058.87

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 \$90,493.64 (User data submitted for eight months). The influent and effluent 1st Quarter Table III metals, CN and phenol were sampled for.

Southeast Poultry (SEP) had a violation for CBOD monthly average loading. The 4th sample of the month showed that CBOD loading is back to normal levels.

Report prepared by Paul Burns, Pretreatment Coordinator

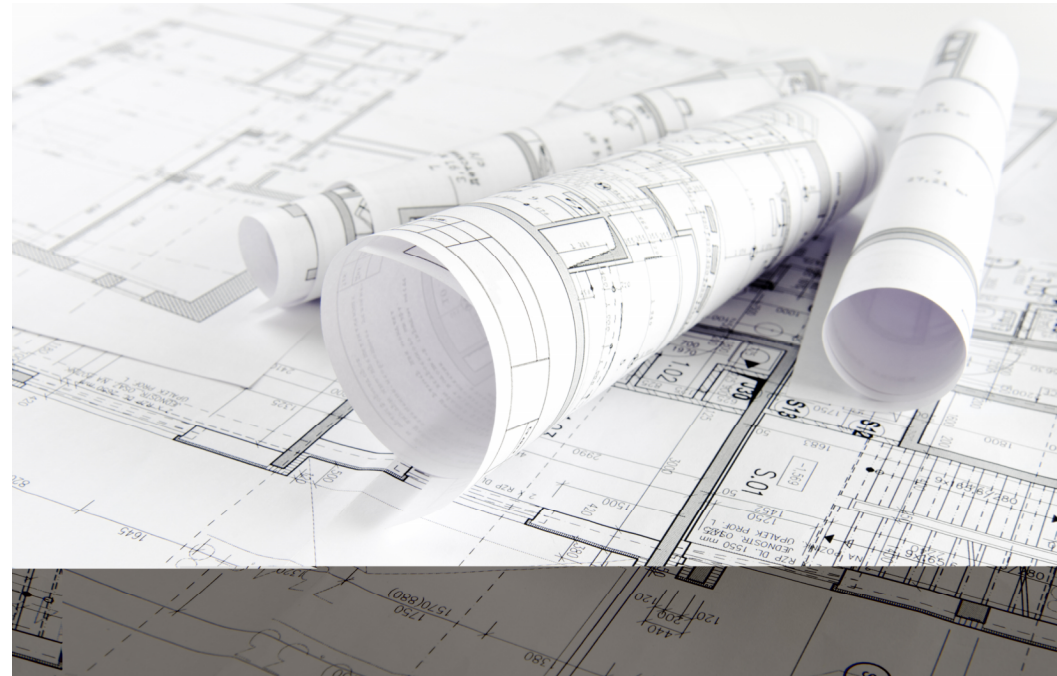
Pollution Control Facility Significant Events

March 2024

1. We will finish hauling solids by 4/12/24. The PCF is appreciative of the use of dump trucks from the operations group.
2. Our newest solids handling hire is trained and taking shifts. We were slowed on the training for the second operator since he was needed to haul sludge. We will have time this month for training when we are caught up.
3. We treated 289.6 MG in March. $31 \times 8.5 \text{ MGD} = 263.5 \text{ MG}$. That means we treated approximately 26.1 MG from I and I. These flows included 2.38" of rain over 6 events. The historical average rainfall for March is 3.5".

Engineering Report

Brian Sartain, Utility Engineer
4/12/24





Development Plan Review

Large Scale Development	Hotel Vin Fields @ Pinnacle Lot 3	Rogers AR 72758
Large Scale Development	POST 0218 Therapy Parking Addition	1000 W POPLAR ST
Large Scale Development	LSDP - Lin Brothers Investment, LLC. (Whitney Plaza)	
Large Scale Development	Pinnacle Auto	02-01694-035
Large Scale Development	Villas on Turtle Creek	Rogers AR
Large Scale Development	Shane Tyson's Place	02-00867-000
Large Scale Development	Hudson Road Wholesale	282 W Hudson Rd
Large Scale Development	PROPOSED EVERETT INFINITY FACILITY	W Poplar St., 72758
Large Scale Development	The Fields at Pinnacle Mixed Use Development	
Large Scale Development	Easy Street Flex Space	N 13TH ST
Large Scale Development	8th Street Retail	2414 S. 8th St.
Large Scale Development	Plaza at Pinnacle Hills NE	Champions Blvd N
Large Scale Development	Pinnacle Village - Phase 2	S PINNACLE HILLS PKWY
Large Scale Development	Plaza at Pinnacle Hills NW	Champions Blvd N
Large Scale Development	HHS Career Center Addition	02-01432-000
Large Scale Development	LSDP - Lin Brothers Investment, LLC. (Whitney Plaza)	
Large Scale Development	Gurmeet Golf Cart Dealership	216 W HUDSON RD
Large Scale Development	Family Storage Phase 2	02-22425-000
Large Scale Development	Dave Meadows Development	2339 S. 8th St.
Large Scale Development	Hutton Multi-Family	2724 S CHAMPIONS DR, ROGERS, AR 72758
Large Scale Development	Hotel Vin Fields @ Pinnacle Lot 3	Rogers AR 72758
Large Scale Development	Crossmar Hangar	1 W ETRIS DR
Large Scale Development	Villas on Turtle Creek	Rogers AR
Large Scale Development	The Heights at Magnolia Farms	601 S. Promenade Blvd
Large Scale Development	Jiffy Trip #721	1310 W WALNUT ST
Large Scale Development	The Grove Residential Community	
Large Scale Development	HHS Career Center Addition	02-01432-000
Large Scale Development	HHS Career Center Addition	02-01432-000
Large Scale Development	Arisa Health	501 S 40TH ST
Large Scale Development	Temple Live	3529 S PINNACLE HILLS PKWY
Large Scale Development	The Heights at Magnolia Farms	601 S. Promenade Blvd
Large Scale Development	Village on Maple Townhomes	Rogers AR 72756
Large Scale Development	Pinnacle Springs for SJ Collins	1750 S OSAGE SPRINGS DR, ROGERS, AR 72758



Project Status

Status Change
Currently on Hold

Pre-Design / Concept

- RPCF Capacity Improvement Project
- Mt. Hebron Interconnection / Metering Station

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
- N. 2nd St. Streetscape & Overlay (Downtown)
- S. 3rd St. Reconstruction (Downtown)
- Oak St. Pedestrian Improvements (28th to 2nd)
- 2024 Misc. Waterline Replacements

Out to Bid

- S. 28th Place / 28th & Pleasant Grove Roundabout
- W. Poplar St. Improvements – 1st to 8th
- W. Oak St. Improvements – 52nd to Dodson

Bids Received (none)

Under Construction

- Hudson Rd. Pedestrian Improvements
- 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

**Setting manholes at the
ends of the bore under
Champions Dr.**



Pinnacle Sewer Progress

Fairway Sod Restoration



Pinnacle Sewer Progress

**Looking south from
Champions Dr., with
bore pit in foreground
and equipment in
background set for the
next section of pipe
bursting**





RPCF Capacity Improvements

PREVIOUS MONTH PROGRESS

- Progression in conceptual design process calculations considering facility hydraulics and equipment proposals received from equipment manufacturers.
- FNI in development of 3D Revit model of the RPCF.
- Hosting of Hydraulic Modeling and Restriction Mitigation Plan Review Workshop.
- Submission of Draft Hydraulic Modeling and Hydraulic Restriction Mitigation Plan – Revision 1.
- Continued coordination with equipment vendors.
- Scheduling calls with other facilities to discuss experiences with perforated plate screens and center feed bandscreens.
- Scheduling tours of AquaDiamond systems in two facilities in southeastern Missouri.

UPCOMING ACTIVITIES

- Final Hydraulic Modeling and Hydraulic Restriction Mitigation Plan to be delivered.
- Workshop #2 – First Plan Review and Brainstorming (April 22nd).
- Workshop #3 – Phasing and Sequencing (TBD).

PROJECT SCHEDULE AND MILESTONES

TASK / MILESTONE	STATUS	COMPLETION DATE
Project Kickoff	Completed	January 20 th , 2023
Data Collection and Metering Plan	Completed	March 2023
Structural Assessment	Completed	November 2023
Flow Monitoring	Completed	September 27 th , 2023
Draft Hydraulic Modeling and Hydraulic Restriction Mitigation Plan	Completed	February 26 th , 2024
Final Hydraulic Modeling and Hydraulic Restriction Mitigation Plan	Pending	TBD
Draft Conceptual Design Report	Pending	May 13 th , 2024
Final Conceptual Design Report	Pending	June 20 th , 2024

RPCF Capacity Improvements



Observing a new Aqua Diamond installation in Monett, MO. This system is a good candidate for replacement of sand media filtration at the RPCF.



RESOLUTION NO. 24-10

A RESOLUTION AUTHORIZING THE PURCHASE OF CERTAIN COMPONENTS OF ROGERS WATER UTILITIES' AUTOMATED METER READING SYSTEM (AMRS); WAIVING COMPETITIVE BIDDING; AUTHORIZING RELATED AGREEMENTS; 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 has an Automated Meter Reading System (AMRS); and

WHEREAS RWU primarily uses Badger Meters in its AMRS and uses Neptune Technology meters as a secondary meter in its AMRS; and

WHEREAS RWU uses Itron transmitters in its AMRS; and

WHEREAS such components are obtained either directly from the manufacturer or from the manufacturer's authorized distributors and soliciting bids for such components would likely not result in lower prices for RWU and would entail needless administrative time and expense and would therefore not be feasible or practical.

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 the Rogers Water Utilities ("RWU") to continue purchasing Badger Water Meters through Henard Utility Products Inc. of Searcy, Arkansas ("Henard") and Neptune Meters through Schulte Supply Company of Independence, Mo through June 30, 2025 on such prices, terms, and conditions as may be approved by the Superintendent of RWU or his designated representative and approves and ratifies all previous purchases. The Superintendent of RWU, or his designated representative, is authorized to execute any purchase orders and/or other contract documents necessary to complete the purchases contemplated herein, consistent with the authority given under this Resolution, the final form and content of any purchase order 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. For the reasons stated in the recitals above, the Commission finds that soliciting bids for the water meters would not be feasible or practical and the Commission therefore waives the requirements of competitive bidding for purchase of the Badger Water Meters and the Neptune Technology Water Meters, including all previous purchases. Further, the Commission authorizes the renewal of existing agreements for purchase of water meters on such prices, terms, and conditions as may be approved by the Superintendent of RWU or his designated representative.

Section 3. The Commission hereby authorizes RWU to continue purchasing Itron transmitters, and related parts and equipment, from Itron, Inc., (“Itron”) or through any of Itron’s authorized distributors on such prices, terms, and conditions as may be approved by the Superintendent of RWU or his designated representative and approves and ratifies all previous purchases. The Superintendent of RWU, or his designated representative, is authorized to execute a multi-year Master Services Agreement with Itron with a maximum term of seven years and is also authorized to execute any purchase orders and/or other contract documents necessary to complete the purchases contemplated herein, consistent with the authority given under this Resolution, the final form and content of the Master Services Agreement, any purchase order 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 4. For the reasons stated in the recitals above, the Commission finds that soliciting bids for Itron transmitters, and related parts and equipment, would not be feasible or practical and the Commission therefore waives the requirements of competitive bidding for purchase of the Itron transmitters, and related parts and equipment, including all previous purchases.

Section 5. 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 6. 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 15th day of April 2024.

Peter Farmer, Chairman

ATTEST:

Brent Dobler, Acting Secretary



Staff requests authorization to enter into an agreement with Garver Engineers for the design of an emergency connection and metering station at Mount Hebron Rd., at an hourly rate not to exceed \$218,000.

**Agreement
For
Professional Services
Rogers Waterworks and Sewer
Commission
Project No. W01-2400754**



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THIS PROFESSIONAL SERVICES AGREEMENT (“Agreement”) is made as of the Effective Date by and between the **Rogers Waterworks and Sewer Commission** (hereinafter referred to as “**Owner**”), and **Garver, LLC** (hereinafter referred to as “**Garver**”). Owner and Garver may individually be referred to herein after as a “**Party**” and/or “**Parties**” respectively.

RECITALS

WHEREAS, the Owner intends to implement infrastructure to connect to the existing Bentonville Water Utilities (BWU) 48-inch water transmission line at the existing “tee” near Mount Hebron Park located at 6174 Mount Hebron Road, which is outlined in the Rogers Water Western Corridor Alignment Study dated September 2023. The infrastructure generally includes a water line, water meter, and control valve to make the connection to the BWU Transmission Line. The water meter and control valve will require an above ground facility to serve as an enclosure that will match the architectural style of buildings at Mount Hebron Park. Additionally, a site plan will be developed to plan for future water storage tanks. The scope of services below will identify the necessary components to complete the RWU Mount Hebron Emergency Connection (the “**Project**”).

WHEREAS, Garver will provide professional Services related to the Project as further described herein.

NOW THEREFORE, in consideration of the mutual covenants herein contained and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties agree as follows:

1. DEFINITIONS

In addition to other defined terms used throughout this Agreement, when used herein, the following capitalized terms have the meaning specified in this Section:

“**Effective Date**” means the date last set forth in the signature lines below.

“**Damages**” means any and all damages, liabilities, or costs (including reasonable attorneys’ fees recoverable under applicable law).

“**Hazardous Materials**” means any substance that, under applicable law, is considered to be hazardous or toxic or is or may be required to be remediated, including: (i) any petroleum or petroleum products, radioactive materials, asbestos in any form that is or could become friable, (ii) any chemicals, materials or substances which are now or hereafter become defined as or included in the definition of “hazardous substances,” “hazardous wastes,” “hazardous materials,” “extremely hazardous wastes,” “restricted hazardous wastes,” “toxic substances,” “toxic pollutants,” or any words of similar import pursuant to applicable law; or (iii) any other chemical, material, substance or waste, exposure to which is now or hereafter prohibited, limited or regulated by any governmental instrumentality, or which may be the subject of liability for damages, costs or remediation.

“**Personnel**” means affiliates, directors, officers, partners, members, employees, and agents.

2. SCOPE OF SERVICES



- 2.1. Services. Owner hereby engages Garver to perform the scope of service described in Exhibit A attached hereto ("**Services**"). Execution of this Agreement by Owner constitutes Owner's written authorization to proceed with the Services. In consideration for such Services, Owner agrees to pay Garver in accordance with Section 3 below.

3. PAYMENT

- 3.1. Fee. For the Services described under Section 2.1, Owner will pay Garver in accordance with this Section 3 and Exhibit B. Owner represents that funding sources are in place with the available funds necessary to pay Garver in accordance with the terms of this Agreement.
- 3.2. Invoicing Statements. Garver shall invoice Owner on a monthly basis. Such invoice shall include supporting documentation reasonably necessary for Owner to know with reasonable certainty the proportion of Services accomplished. The Owner's terms and conditions set forth in a purchase order (or any similar document) are expressly rejected.
- 3.3. Payment.
- 3.3.1. Due Date. Owner shall pay Garver all undisputed amounts within thirty (30) days after receipt of an invoice. Owner shall provide notice in writing of any portion of an invoice that is disputed in good faith within fifteen (15) days of receipt of an invoice. Garver shall promptly work to resolve any and all items identified by Owner relating to the disputed invoice. All disputed portions shall be paid promptly upon resolution of the underlying dispute.
- 3.3.2. If any undisputed payment due Garver under this Agreement is not received within forty-five (45) days from the date of an invoice, Garver may elect to suspend Services under this Agreement without penalty.
- 3.3.3. Payments due and owing that are not received within thirty (30) days of an invoice date will be subject to interest at the lesser of a one percent (1%) monthly interest charge (compounded) or the highest interest rate permitted by applicable law.

4. AMENDMENTS

- 4.1. Amendments. Garver shall be entitled to an equitable adjustment in the cost and/or schedule for circumstances outside the reasonable control of Garver, including modifications in the scope of Services, applicable law, codes, or standards after the Effective Date ("Amendment"). As soon as reasonably possible, Garver shall forward a formal Amendment, in the form set forth in Exhibit D, to Owner with backup supporting the Amendment. All Amendments should include, to the extent known and available under the circumstances, documentation sufficient to enable Owner to determine: (i) the factors necessitating the possibility of a change; (ii) the impact which the change is likely to have on the cost to perform the Services; and (iii) the impact which the change is likely to have on the schedule. All Amendments shall be effective only after being signed by the designated representatives of both Parties. Garver shall have no obligation to perform any additional services created by such Amendment until a mutually agreeable Amendment is executed by both Parties.

5. OWNER'S RESPONSIBILITIES

- 5.1. In connection with the Project, Owner's responsibilities shall include the following:



5.1.1. Those responsibilities set forth in Exhibit A.

5.1.2. Owner shall be responsible for all requirements and instructions that it furnishes to Garver pursuant to this Agreement, and for the accuracy and completeness of all programs, reports, data, and other information furnished by Owner to Garver pursuant to this Agreement. Garver may use and rely upon such requirements, programs, instructions, reports, data, and information in performing or furnishing services under this Agreement, subject to any express limitations or reservations applicable to the furnished items as further set forth in Exhibit A.

5.1.3. Owner shall give prompt written notice to Garver whenever Owner observes or otherwise becomes aware of the presence at the Project site of any Hazardous Materials or any relevant, material defect, or nonconformance in: (i) the Services; (ii) the performance by any contractor providing or otherwise performing construction services related to the Project; or (iii) Owner's performance of its responsibilities under this Agreement.

5.1.4. Owner shall include "Garver, LLC" as an indemnified party under the contractor's indemnity obligations included in the construction contract documents.

5.1.5. Owner will not directly or indirectly solicit any of Garver's Personnel during performance of this Agreement and for a period of one (1) year beyond completion of this Agreement.

6. GENERAL REQUIREMENTS

6.1. Standards of Performance.

6.1.1. Industry Practice. Garver shall perform any and all Services required herein in accordance with generally accepted practices and standards employed by the applicable United States professional services industries as of the Effective Date practicing under similar conditions and locale. Such generally accepted practices and standards are not intended to be limited to the optimum practices, methods, techniques, or standards to the exclusion of all others, but rather to a spectrum of reasonable and prudent practices employed by the United States professional services industry.

6.1.2. Owner shall not be responsible for discovering deficiencies in the technical accuracy of Garver's services. Garver shall promptly correct deficiencies in technical accuracy without the need for an Amendment unless such corrective action is directly attributable to deficiencies in Owner-furnished information.

6.1.3. On-site Services. Garver and its representatives shall comply with Owner's and its separate contractor's Project-specific safety programs, which have been provided to Garver in writing in advance of any site visits.

6.1.4. Relied Upon Information. Garver may use or rely upon design elements and information ordinarily or customarily furnished by others including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.

6.1.5. Aside from Garver's direct subconsultants, Garver shall not at any time supervise, direct, control, or have authority over any contractor's work, nor shall Garver have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any such contractor, or the safety precautions and



programs incident thereto, for security or safety at the Project site, nor for any failure of a contractor to comply with laws and regulations applicable to that contractor's services. Garver shall not be responsible for the acts or omissions of any contractor for whom it does not have a direct contract. Garver neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the construction contract documents applicable to the contractor's work, even when Garver is performing construction phase services.

6.1.6. In no event is Garver acting as a "municipal advisor" as set forth in the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission. Garver's Services expressly do not include providing advice pertaining to insurance, legal, finance, surety-bonding, or similar services.

6.2. Instruments of Service.

6.2.1. Deliverables. All common law, statutory, and other reserved rights (including copyright) in the reports, specifications, record drawings, models, data, and all other information provided by Garver or its subconsultants, which is required to be delivered to Owner under Exhibit A (the "**Instruments of Service**" or "**Deliverables**"), shall become the property of Owner upon delivery of the same to Owner and upon payment to Garver as provided for in this Agreement, provided however, that nothing herein shall preclude Garver from using constituent elements of the Instruments of Service or Deliverables on other projects.

6.2.2. Electronic Media. Owner hereby agrees that all electronic media, including CADD files ("**Electronic Media**"), are tools used solely for the preparation of the Instruments of Service or Deliverables. Upon Owner's written request, Garver will furnish to Owner copies of Electronic Media to the extent included as part of the Services. In the event of an inconsistency or conflict in the content between the Deliverables and the Electronic Media, however, the Deliverables shall take precedence in all respects. Electronic Media is furnished without guarantee of compatibility with the Owner's software or hardware. Because Electronic Media can be altered, either intentionally or unintentionally, by transcription, machine error, environmental factors, or by operators, it is agreed that, to the extent permitted by applicable law, Owner shall indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from and against any and all claims, liabilities, damages, losses, and costs, including, but not limited to, costs of defense arising out of changes or modifications to the Electronic Media form in Owner's possession or released to others by Owner. Garver's sole responsibility and liability for Electronic Media is to furnish a replacement for any non-functioning Electronic Media for reasons solely attributable to Garver within thirty (30) days after delivery to Owner.

6.2.3. Property Rights. Except as stated hereinabove in Section 6.2.1, all intellectual property rights of a Party, including copyright, patent, and reuse ("**Intellectual Property**"), shall remain the Intellectual Property of that Party. Garver shall obtain all necessary Intellectual Property from any necessary third parties in order to execute the Services. Any Intellectual Property of Garver or any third party embedded in the Deliverables shall remain so imbedded and may not be separated therefrom.

6.2.4. License. Upon Owner fulfilling its payment obligations under this Agreement, Garver hereby grants Owner a license to use the Intellectual Property, but only in the operation and maintenance of the Project for which it was provided. Use of such Intellectual



Property for modification, extension, or expansion of this Project or on any other project, unless under the direction of Garver, shall be without liability to Garver and Garver's subconsultants. To the extent permitted by applicable law, Owner shall indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from and against any and all claims, liabilities, damages, losses, and costs, including but not limited to costs of defense arising out of Owner's use of the Intellectual Property contrary to the rights permitted herein.

6.3. Opinions of Cost.

6.3.1. Since Garver has no control over: (i) the cost of labor, materials, equipment, or services furnished by others; (ii) the contractor or its subcontractor(s)' methods of determining prices; (iii) competitive bidding; (iv) market conditions; or (v) similar material factors, Garver's opinions of Project costs or construction costs provided pursuant to Exhibit A, if any, are to be made on the basis of Garver's experience and qualifications and represent Garver's reasonable judgment as an experienced and qualified professional engineering firm, familiar with the construction industry. Garver cannot and does not guarantee that proposals, bids, or actual Project or construction costs will not vary from estimates prepared by Garver.

6.3.2. Owner understands that the construction cost estimates developed by Garver do not establish a limit for the construction contract amount. If the actual amount of the low construction bid or resulting construction contract exceeds the construction budget established by Owner, Garver will not be required to re-design the Services without additional compensation. In the event Owner requires greater assurances as to probable construction cost, then Owner agrees to obtain an independent cost estimate.

6.4. Underground Utilities. Except to the extent expressly included as part of the Services, Garver will not provide research regarding utilities or survey utilities located and marked by their owners. Furthermore, since many utility companies typically will not locate and mark their underground facilities prior to notice of excavation, Garver is not responsible for knowing whether underground utilities are present or knowing the exact location of such utilities for design and cost estimating purposes. In no event is Garver responsible for damage to underground utilities, unmarked or improperly marked, caused by geotechnical conditions, potholing, construction, or other contractors or subcontractors working under a subcontract to this Agreement.

6.5. Design with Construction Phase Services.

6.5.1. If the Owner requests in writing that Garver provide any specific construction phase services or assistance with resolving disputes or other subcontractor related issues, and if Garver agrees to provide such services, then Garver shall be compensated for the services as an Amendment in accordance with, as applicable, Sections 4 and 10.2.

6.5.2. Garver shall be responsible only for those construction phase Services expressly set forth in Exhibit A, if any. With the exception of such expressly required Services, Garver shall have no responsibility or liability for any additional construction phase services, including review and approval of payment applications, design, shop drawing review, or other obligations during construction. Owner assumes all responsibility for interpretation of the construction contract documents and for construction observation and supervision and waives any claims against Garver that may be in any way connected thereto.



- 6.5.3. Owner agrees, to the fullest extent permitted by law, to indemnify and hold Garver, Garver's subconsultants, and their Personnel harmless from any loss, claim, or cost, including reasonable attorneys' fees and costs of defense, arising or resulting from the performance of such construction phase services by other persons or entities and from any and all claims arising from modifications, clarifications, interpretations, adjustments, or changes made to the construction contract documents to reflect changed field or other conditions, except to the extent such claims arise from the negligence of Garver in performance of the Services.
- 6.6. Hazardous Materials. Nothing in this Agreement shall be construed or interpreted as requiring Garver to assume any role in the identification, evaluation, treatment, storage, disposal, or transportation of any Hazardous Materials. Notwithstanding any other provision to the contrary in this Agreement and to the fullest extent permitted by law, Owner shall indemnify and hold Garver and Garver's subconsultants, and their Personnel harmless from and against any and all losses which arise out of the performance of the Services and relating to the regulation and/or protection of the environment including without limitation, losses incurred in connection with characterization, handling, transportation, storage, removal, remediation, disturbance, or disposal of Hazardous Material, whether above or below ground.
- 6.7. Confidentiality. Owner and Garver shall consider: (i) all information provided by the other Party that is marked as "Confidential Information" or "Proprietary Information" or identified as confidential pursuant to this Section 6.7 in writing promptly after being disclosed verbally as Confidential Information; Further, certain portions of the documents resulting from Garver's performance of services, the Instruments of Service, or the Deliverables may be designated as Confidential Information by Owner as determined by Owner and in accordance with applicable law. Garver may not designate the documents resulting from Garver's performance of services, the Instruments of Service or the Deliverables as Confidential Information, except to the extent that such documents include Garver's underlying Intellectual Property. Except as legally required, Confidential Information shall not be discussed with or transmitted to any third parties, except on a "need to know basis" with equal or greater confidentiality protection or written consent of the disclosing Party. Confidential Information shall not include and nothing herein shall limit either Party's right to disclose any information provided hereunder which: (i) was or becomes generally available to the public, other than as a result of a disclosure by the receiving Party or its Personnel; (ii) was or becomes available to the receiving Party or its representatives on a non-confidential basis, provided that the source of the information is not bound by a confidentiality agreement or otherwise prohibited from transmitting such information by a contractual, legal, or fiduciary duty; (iii) was independently developed by the receiving Party without the use of any Confidential Information of the disclosing Party; or (iv) is required to be disclosed by applicable law or a court order, including, without limitation, the Arkansas Freedom of Information Act (FOIA) or a valid subpoena. Owner's good faith determination that a disclosure to a third party is required under FOIA and Owner's disclosure pursuant to the FOIA shall not constitute a breach of this Agreement, provided that Owner provides Garver with prompt notice by telephone and prompt written notice by electronic mail (with a copy by U.S. mail) of such request prior to producing any records so that Garver has an opportunity to seek court protection of the requested records. Further, Owner's compliance with a lawful subpoena shall not constitute a breach of this Agreement, provided that Owner provides Garver with prompt notice by telephone and prompt written notice by electronic mail (with a copy by U.S. mail) of such request prior to producing any records or giving testimony in response to a lawful subpoena so that Garver has an opportunity to seek court protection of the requested records and/or other information. Owner may disclose Confidential Information to its members (Commissioners) affiliates, agents, attorneys, contractors, and legal representatives, employees of the Rogers Water Utilities, members of the Rogers City



Council and/or elected and appointed officials of the City of Rogers, as applicable, but only if they have a need to know and an obligation to protect the Disclosing Party's Confidential Information that is at least as restrictive as the confidentiality provisions of this Agreement.

Likewise, in the course of its performance under this Agreement, Garver may be privy to certain Owner data and Confidential Information of Owner and Owner's customers, including, without limitation, risk and vulnerability assessments; plans and proposals for preventing and mitigating security risks; emergency response and recovery records; security plans and procedures; plans and related information for generation, transmission, and distribution systems; and other records containing information that if disclosed might jeopardize or compromise efforts to secure and protect the public water system or municipally owned utility system; records containing measures, procedures, instructions, or related data used to cause a computer or a computer system or network, including telecommunication networks or applications thereon, to perform security functions, including, but not limited to, passwords, personal identification numbers, transaction authorization mechanisms, and other means of preventing access to computers, computer systems or networks, or any data residing therein, and certain Personally Identifiable Information (PII) of Owners' customers as defined in any of Owner's Identity Theft Prevention Programs pursuant to 16 C.F.R. § 681.1 (collectively "Owner information"). Garver will safeguard and will not disclose Owner information to any other person or entity, except for subconsultant's performing work under this Agreement, who shall, pursuant to contract with Garver, also be subject to the provisions of this Section 6.7. Garver will take reasonable measures to ensure that any Owner information provided to Garver is not inappropriately accessed or distributed to any third party. At no time will Owner information be distributed to individuals or organizations who are not Garver employees or subconsultants without first receiving written approval from the appropriate official of Owner. Garver will not disclose to any third party or use for any purpose inconsistent with this Agreement any Owner information it receives in connection with its performance under this Agreement. Garver will safeguard and keep confidential all Owner Information. Garver affirms that it takes measures to maintain confidentiality of information of Owner and Owner's users and will provide information relating to said security measures to Owner upon Owner's request to enable Owner to evaluate the sufficiency of the programs and measures. In the event Garver is served with any public records request or subpoena, federal, state, or otherwise, that purports to require production of any Owner Information, prior to producing any records, testifying, or otherwise providing any information in response to the records request or subpoena, Garver will promptly notify Owner by telephone, and will promptly notify Owner in writing, by electronic mail, with a copy by U.S. Mail, of the records request or subpoena so that Owner may seek court protection of such records. Nothing herein shall be interpreted as prohibiting Garver from disclosing general information (such as project dates, general costs, project descriptions, and client/contact names) regarding the Project for future qualifications and resume purposes. For all other marketing purposes, Garver will obtain prior written approval from Owner.

Garver shall request from Owner and receive only such Owner information as is necessary for Garver to perform the Services. Owner is obligated to disclose only such Owner information as is necessary for Garver to perform the Services. At all times while performing the Services or while otherwise having access to Owner information, Garver will comply with all applicable federal, state, and local laws, regulations, and rules pertaining to handling, storage, and distribution of Owner information. If any Owner information is inadvertently disclosed, stolen, or otherwise compromised, Garver shall promptly notify Owner and cooperate with Owner to take such remedial action as may be appropriate or required by law. Nothing in this Agreement shall be construed as requiring Owner to make any disclosure in violation of the Arkansas Freedom of Information Act (FOIA), or any other applicable federal, state, or local laws, regulations, and rules pertaining to handling, storage, and distribution of Confidential



Information. Owner, in its sole discretion, and in consultation with its legal counsel, shall determine what information Owner may disclose in accordance with applicable law. Neither Owner nor its legal counsel shall have any liability to Garver for any decision of Owner to refuse to disclose any information in compliance with FOIA or other applicable law, or to make any public disclosure in accordance with FOIA or other applicable law. At all times while performing the services or while otherwise having access to Owner information, Garver will comply with all reasonable requests of Owner concerning handling, storage, and distribution of Owner information. Garver agrees that in the event Garver breaches its obligations pursuant to this Section 6.7, Owner's damages will be irreparable and/or difficult to calculate and Garver agrees that Owner may, in addition to all other legal and equitable remedies available to it, seek injunctive relief against Garver to enjoin violations of this Section 6.7. Garver shall have access to Confidential Information only while performing the Services. In the event this Agreement terminates, or Garver is otherwise no longer performing the Services, Garver will return all Owner information and records to Owner, however, Garver may retain copies to the extent that routine computer back-up procedures create copies in the associated back-up or archival computer storage system, provided that any such Confidential Information so retained shall remain subject to this provision. Garver's obligations pursuant to this Agreement survive and continue after termination of this Agreement or after Garver is otherwise no longer performing the Services.

7. INSURANCE

7.1. Insurance.

7.1.1. Garver shall procure and maintain insurance as set forth in Exhibit C until completion of the Services. Upon request, Garver shall name Owner as an additional insured on Garver's General Liability policy to the extent of Garver's indemnity obligations provided in Section 9 of this Agreement.

7.1.2. Upon request, Garver shall furnish Owner a certificate of insurance evidencing the insurance coverages required in Exhibit C.

8. DOCUMENTS

8.1. Audit. Garver will retain all pertinent records for a period of three (3) years beyond completion of the Services. Owner may have access to such records during normal business hours with three (3) business days advanced written notice. In no event shall Owner be entitled to audit the makeup of lump sum or other fixed prices (e.g., agreed upon unit or hour rates).

8.2. Delivery. After completion of the Project, and prior to final payment, Garver shall deliver to the Owner all Deliverables required under Exhibit A.

9. INDEMNIFICATION / WAIVERS

9.1. Waivers. Notwithstanding any other provision to the contrary, the Parties agree as follows:

9.1.1. Subject to and without waiving Owner's tort immunity as further described herein below, the Parties agree that any claim or suit for Damages made or filed against the other Party will be made or filed solely against Garver or Owner respectively, or their successors or assigns, and that no Personnel shall be personally liable for Damages under any circumstances.



9.1.2. Mutual Waiver. To the fullest extent permitted by law, neither Owner, Garver, nor their respective Personnel shall be liable for any consequential, special, incidental, indirect, punitive, or exemplary damages, or damages arising from or in connection with loss of use, loss of revenue or profit (actual or anticipated), loss by reason of shutdown or non-operation, increased cost of construction, cost of capital, cost of replacement power or customer claims, and Owner hereby releases Garver, and Garver releases Owner, from any such liability.

9.1.3. Limitation. In recognition of the relative risks and benefits of the Project to both the Owner and Garver, Owner hereby agrees that Garver's and its Personnel's total liability under the Agreement shall be limited to one hundred percent (100%) of coverage actually afforded by Garver's insurance policies as shown on Exhibit C of this Agreement. However, the parties agree that this Section 9.2.3. does not require Owner to make a claim against a third party, file suit against a third party, indemnify Garver, or perform any other act to limit Garver's liability to Owner and/or effectuate the limit of Garver's liability to Owner provided for in this Paragraph 9.2.3.

9.1.4. No Other Warranties. No other warranties or causes of action of any kind, whether statutory, express or implied (including all warranties of merchantability and fitness for a particular purpose and all warranties arising from course of dealing or usage of trade) shall apply. Owner's exclusive remedies and Garver's only obligations arising out of or in connection with defective Services (patent, latent or otherwise), whether based in contract, in tort (including negligence and strict liability), or otherwise, shall be those stated in the Agreement, including without limitation, Paragraph 9.1.3 above.

9.1.5. The limitations set forth in Section 9.2 apply regardless of whether the claim is based in contract, tort, or negligence including gross negligence, strict liability, warranty, indemnity, error and omission, or any other cause whatsoever.

10. DISPUTE RESOLUTION

10.1. Venue. Venue for any litigation arising out of or relating to this Agreement shall lie in the State or Federal Courts embracing Benton County, Arkansas. Prior to litigation being commenced, the parties shall attempt to resolve any dispute first by consultation and negotiation in good faith and a spirit of cooperation, and the parties may, by mutual agreement, engage the services of a mediator to conduct nonbinding mediation in order to resolve any dispute. However, either party may file any action or proceeding without first attempting negotiation if necessary in order to avoid application of any statute of limitation, statute of repose, or other provision of law that would foreclose the action or proceeding if not timely filed.

10.2. Litigation Assistance. This Agreement does not include costs of Garver for required or requested assistance to support, prepare, document, bring, defend, or assist in litigation undertaken or defended by Owner, unless litigation assistance has been expressly included as part of Services. In the event Owner requests such services of Garver, this Agreement shall be amended in writing by both Owner and Garver to account for the additional services and resulting cost in accordance with Section 4.

11. TERMINATION



- 11.1.Termination for Convenience. Owner shall have the right at its sole discretion to terminate this Agreement for convenience at any time upon giving Garver ten (10) days' written notice. In the event of a termination for convenience, Garver shall bring any ongoing Services to an orderly cessation. Owner shall compensate Garver in accordance with Exhibit B for: (i) all Services performed and reasonable costs incurred by Garver on or before Garver's receipt of the termination notice, including all outstanding and unpaid invoices and (ii) all costs reasonably incurred to bring such Services to an orderly cessation.
- 11.2.Termination for Cause. This Agreement may be terminated by either Party in the event of failure by the other Party to perform any material obligation in accordance with the terms hereof. Prior to termination of this Agreement for cause, the terminating Party shall provide at least seven (7) business days written notice and a reasonable opportunity to cure to the non-performing Party. In all events of termination for cause due to an event of default by the Owner, Owner shall pay Garver for all Services properly performed prior to such termination in accordance with the terms, conditions and rates set forth in this Agreement.
- 11.3.Termination in the Event of Bankruptcy. Either Party may terminate this Agreement immediately upon notice to the other Party, and without incurring any liability, if the non-terminating Party has: (i) been adjudicated bankrupt; (ii) filed a voluntary petition in bankruptcy or had an involuntary petition filed against it in bankruptcy; (iii) made an assignment for the benefit of creditors; (iv) had a trustee or receiver appointed for it; (v) becomes insolvent; or (vi) any part of its property is put under receivership.
- 11.4.Termination to Comply with Law or Obligations. This Agreement may be terminated by Owner at any time in the event Owner determines, in its sole discretion, that this Agreement will violate any applicable law or constitute or cause a condition of default or breach on the part of Owner, the Rogers Water Utilities, or the City of Rogers, Arkansas under any other contracts or agreements.

12. MISCELLANEOUS

- 12.1.Governing Law. This Agreement is governed by the laws of the State of Arkansas, without regard to its choice of law provisions.
- 12.2.Successors and Assigns. Owner and Garver each bind themselves and their successors, executors, administrators, and assigns of such other party, in respect to all covenants of this Agreement; neither Owner nor Garver shall assign, sublet, or transfer their interest in this Agreement without the written consent of the other, which shall not be unreasonably withheld or delayed.
- 12.3.Independent Contractor. Garver is and at all times shall be deemed an independent contractor in the performance of the Services under this Agreement.
- 12.4.No Third-Party Beneficiaries. Nothing herein shall be construed to give any rights or benefits hereunder to anyone other than Owner and Garver, and their successors or assigns. This Agreement does not contemplate any third-party beneficiaries, except in the case of Owner, the rights of Owner may be assumed by the City of Rogers, Arkansas.
- 12.5.Entire Agreement. This Agreement constitutes the entire agreement between Owner and Garver and supersedes all prior written or oral understandings and shall be interpreted as



having been drafted by both Parties. This Agreement may be amended, supplemented, or modified only in writing by and executed by both Parties.

12.6. Severance. The illegality, unenforceability, or occurrence of any other event rendering a portion or provision of this Agreement void shall in no way affect the validity or enforceability of any other portion or provision of the Agreement. Any void provision of this Agreement shall be construed and enforced as if the Agreement did not contain the particular portion or provision held to be void.

12.7. Counterpart Execution. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together constitute one Agreement. Delivery of an executed counterpart of this Agreement by fax or transmitted electronically in legible form, shall be equally effective as delivery of a manually executed counterpart of this Agreement.

12.8. No Obligation of Indemnity. Tort Immunity Not Waived. The parties hereto agree that Owner has no obligation of indemnity of any type (whether contractual, equitable, or otherwise denominated) to Garver under this Agreement. Nothing in this Agreement shall operate as, or be construed as, a waiver, limit, modification, nullification, or alteration, of the tort immunity and other rights and immunities granted to Owner, the Rogers Water Utilities, and the City of Rogers, Arkansas pursuant to Ark. Code. Ann. §21-9-301 and other applicable law.

12.9. Certification of Compliance with Ark. Code. Ann. § 25-1-503. Pursuant to Ark. Code. Ann. § 25-1-503, Garver certifies that it is not currently engaged in a boycott of Israel. Garver agrees for the duration of the Agreement not to engage in a boycott of Israel.

13. EXHIBITS

13.1. The following Exhibits are attached to and made a part of this Agreement:

- Exhibit A – Scope of Services
- Exhibit B – Compensation Schedule
- Exhibit C – Insurance
- Exhibit D – Form of Amendment

If there is an express conflict between the provisions of this Agreement and any Exhibit hereto, the terms of this Agreement shall take precedence over the conflicting provisions of the Exhibit.

Owner and Garver, by signing this Agreement, acknowledges that they have independently assured themselves and confirms that they individually have examined all Exhibits, and agrees that all of the aforesaid Exhibits shall be considered a part of this Agreement and agrees to be bound to the terms, provisions, and other requirements thereof, unless specifically excluded.

Acceptance of this proposed Agreement is indicated by an authorized agent of the Owner signing in the space provided below. Please return one signed original of this Agreement to Garver for our records.

[Signatures follow]



IN WITNESS WHEREOF, Owner and Garver have executed this Agreement effective as of the date last written below.

Rogers Waterworks and Sewer Commission

Garver, LLC

By: _____
Signature

By: _____
Signature

Name: Peter Farmer
Printed Name

Name: Jerry T. Martin, PE
Printed Name

Title: Chairman

Title: Water Team Leader

Date: _____

Date: 4/12/24

Attest: _____
Brent Dobler

Attest: Ryan Pottinger
Ryan Pottinger, PE



EXHIBIT A (SCOPE OF SERVICES)

GENERAL

Generally, the scope of services includes professional services necessary to establish an interconnect between the BWU 48-inch water transmission line at the existing “tee” near Mount Hebron Park located at 6174 Mount Hebron Road and the RWU distribution system, which is outlined in the Rogers Water Western Corridor Alignment Study dated September 2023. The infrastructure generally includes a water line, water meter, control valve, and enclosure (above or below ground) for the meter and valve. Additionally, the site and water infrastructure will be designed to accommodate future tanks on the property. Garver will provide design, permitting, bidding and construction phase services by Amendment for the improvements.

1. TASK 1 – PROJECT MANAGEMENT AND ADMINISTRATION

- 1.1. Garver will prepare for and conduct a project kickoff meeting with the Owner for design. The kickoff meeting will include the following:
 - 1.1.1. Discuss project objectives, internal and external team member roles and responsibilities, communication protocols, document management protocols, and schedule.
- 1.2. Garver will develop a Project Management Plan (PMP) and Quality Assurance/Quality Control (QA/QC) Plan.
- 1.3. Garver will prepare and provide monthly progress/status reports, sufficient to support monthly billings. Monthly status reports shall be submitted with monthly invoices and project updates.

2. TASK 2 – SURVEYS

2.1. Design Surveys

Garver will provide field survey data for designing the Project, and this survey will be tied to the Arkansas State Plane North Zone. Extents of the survey include the roughly 10-acres of Rogers owned property just north of Mount Hebron Park and the southern portion of the two parcels directly north (Parcel 05-10116-000 and Parcel 05-10115-000). Garver will conduct field surveys, utilizing radial topography methods, at intervals and for distances at and/or along the Project site as appropriate for modeling the existing ground, including locations of pertinent features or improvements. Garver will locate buildings and other structures, streets, drainage features, trees over eight inches in diameter, visible utilities as well as those underground utilities marked by their owners and/or representatives, and any other pertinent topographic features that may be present at and/or along the Project site. Garver will coordinate and pay for utility locates (ARKUPS). The Scope of Services assumes that the Owner will not charge Garver for locating the Owner’s water and sewer utilities. Garver will establish up to three (3) control points for use during construction.

2.2. Property Surveys

Garver will locate existing monumentation representing right of ways and/or easements based on record data which will be provided by an abstractor under a subconsultant agreement with Garver. The scope of services assumes up to four (4) parcels. During property surveys, Garver will perform aerial



photography and coordinate FAA authorization. The aerial photography limits will be approximately 20 acres.

3. TASK 3 – GEOTECHNICAL SERVICES

Garver will coordinate with the Owner's geotechnical consultant, the Owner will pay for geotechnical services outside this agreement. Garver will stake up to five (5) geotechnical borings. The scope of services assumes the geotechnical consultant will provide a report and recommendations, including laboratory testing, subsurface conditions, groundwater, corrosivity potential (using the AWWA 10-point system), karst considerations for any sensitive features, boring logs with standard penetration values, moisture content, Atterberg limits, and gradation.

4. TASK 4 – ENVIRONMENTAL SERVICES

Sub-Consultant will provide the required information necessary to complete an environmental desktop constraints map, initial agency coordination, and coordinate completion of a cultural resources survey for the project.

Garver will perform a desktop wetland and stream delineation for the approximate 8.5-acre study area and complete a desktop environmental constraints map that will include FEMA-mapped floodplains, documented hazardous waste/materials sites, and habitat for those threatened and endangered species listed on the U.S. Fish and Wildlife Service (USFWS) official species list.

Garver will coordinate completion of a cultural resources survey with a subcontractor and provide information to the State Historic Preservation office, if required.

Any additional coordination with SHPO or other regulatory agencies is considered extra work. Any additional surveys beyond those listed above are considered extra work.

5. TASK 5 – CONCEPTUAL DESIGN

Garver will perform the following tasks for Conceptual Design:

- 5.1. Complete high-level hydraulic analysis to determine flow capacity between RWU and Bentonville Water Utilities (BWU) under various pressure conditions. Findings will be documented in a technical memorandum.
- 5.2. Complete conceptual design drawings for the improvements.
- 5.3. Garver will coordinate with Bentonville Water Utilities (BWU) to make connection to 48-inch transmission line.
- 5.4. The conceptual drawings will represent approximately 30 percent of the final construction drawings, exclude details and specifications, and will include the following:
 - a) Cover Sheet
 - b) Multi-disciplined legend and abbreviation sheets
 - c) Proposed Site Plan
 - d) Water Plan and Profile Sheets



- e) Electrical Site Plan
- f) Structural Plans for the meter and valve enclosure
- 5.5. Prepare an opinion of probable construction cost (OPCC). The costs will include a contingency range from -30% to +50% for construction completion.
- 5.6. Submit the conceptual drawings and OPCC to the Owner for review. Garver will conduct a workshop with the Owner to review and discuss the Conceptual Design and incorporate Owner comments into the Final Design.
- 5.7. Garver will provide one hard copy and electronic PDF copies of deliverables to the Owner.

6. TASK 6 – FINAL DESIGN

Garver will perform the following tasks for Final Design:

- 6.1. Upon receipt of Conceptual Design comments from the Owner, Garver will conduct final designs to prepare construction plans and specifications, including final construction details and quantities, special provisions, and an OPCC with a contingency range from -10 percent to +15 percent.
- 6.2. Garver will utilize standard Engineers Joint Contract Documents Committee (EJCDC) front end documents, and the Owner's legal counsel will provide legal review, including but not limited to terms and conditions and insurance requirements. The scope of services assumes that Buy American Act requirements will not be required.
- 6.3. Submit the conceptual drawings and OPCC to the Owner for review. Garver will conduct a workshop with the Owner to review and discuss the Conceptual Design and incorporate Owner comments into the Final Design.
- 6.4. Final Design will update Conceptual design documents based on review comments and final needs for the project.
- 6.5. Garver will provide one hard copy and electronic PDF copies of deliverables to the Owner.
- 6.6. Upon approval of the Final Design, Garver will proceed with permitting with the Arkansas Department of Health (ADH) and pay the plan review fee.
- 6.7. The scope of services assumes no permitting with the Arkansas Department of Energy and Environment (DEQ) for a storm water pollution prevention will be required. The contract documents will have provisions for erosion and sediment control.

7. TASK 7 – PROPERTY ACQUISITION DOCUMENTS

Garver will provide mapping as required for preparing Easement acquisition documents. Documentation will include an individual tract map (Exhibit A) and survey description (Exhibit B) of temporary and permanent acquisition for each property. The Owner will provide a standard easement acquisition document for use by Garver. The Owner's standard easement document will reference the exhibits prepared by Garver. The fee for providing property acquisition documentation is based on 3 properties.



8. TASK 8 – BIDDING SERVICES

During the bidding phase of the project, Garver will:

- 8.1. Prepare and submit advertisement for bids to the Owner for publication by the Owner. The Owner will pay advertising costs outside of this agreement.
- 8.2. Provide electronic PDF construction contract documents to the Owner. Garver will provide construction contract documents to prospective bidders using Garver's on-line plan room.
- 8.3. Support the contract documents by preparing addenda as appropriate. Garver will issue addenda to prospective bidders.
- 8.4. Prepare and participate in a pre-bid meeting.
- 8.5. Attend the bid opening.
- 8.6. Evaluate bids and provide a recommendation of award.
- 8.7. Prepare construction contracts for execution by the Owner and contractor. The construction contracts will include addenda.

9. TASK 9 – CONSTRUCTION PHASE SERVICES

The scope for this task will be developed and authorized by future Amendments.

10. TASK 10 - EXTRA WORK

The following items are not included under this agreement but will be considered as extra work:

- a) Redesign for the Owner's convenience or due to changed conditions after previous alternate direction and/or approval.
- b) Submittals or deliverables in addition to those listed herein.
- c) Pavement Design beyond that furnished in the Geotechnical Report.
- d) Design of any utilities relocation other than water.
- e) Retaining walls or other significant structural design beyond that required for valve and meter facility.
- f) Street lighting or other electrical design beyond that required for valve and meter facility.
- g) Preparation of a Storm Water Pollution Prevention Plan (SWPPP). The construction contract documents will require the Contractor to prepare, maintain, and submit a SWPPP to DEQ.
- h) Construction Services, except those authorized by a future amendment.
- i) Construction materials testing.
- j) Environmental Handling and Documentation, including wetlands identification or mitigation plans or other work related to environmentally or historically (culturally) significant items.
- k) Coordination with FEMA and preparation/submittal of a CLOMR and/or LOMR.
- l) Services after construction, such as warranty follow-up, operations support, etc.



m) Security system for valve and meter facility.

11. TASK 11 – SCHEDULE

<u>Phase Description</u>	<u>Calendar Days</u>
Kickoff Meeting	7 days from notice to proceed and receipt of record drawings from the Owner
Property Survey	45 days from Abstractor Record Research
Design Survey	45 days from Property Survey
Wetland and Habitat Assessment	Submit to USACE and USFWS within 30 days of Kickoff Meeting
Cultural Resource Survey	Within 60 days of SHPO Response
Geotechnical Report	60 days from Kickoff Meeting
Conceptual Design	90 days from completion of Design Survey, Geotechnical Report and Cultural Resource Survey
Property Acquisition Documents	45 days from Owner's comments on Conceptual Design
Final Design	90 days from Owner's comments on Conceptual Design



**EXHIBIT B
(COMPENSATION SCHEDULE)**

The table below presents a summary of the fee amounts and fee types for this Agreement.

WORK DESCRIPTION	FEE AMOUNT	FEE TYPE
Task 1 – Project Management and Administration	\$7,350	RATE SCHEDULE
Task 2 - Surveys	\$24,000.00	RATE SCHEDULE
Task 3 – Geotechnical Services	\$5,800.00	RATE SCHEDULE
Task 4 – Environmental Services	\$9,200.00	RATE SCHEDULE
Task 5 – Conceptual Design	\$72,950.00	RATE SCHEDULE
Task 6 – Final Design	\$83,800.00	RATE SCHEDULE
Task 7 – Property Acquisition Documents	\$6,900.00	RATE SCHEDULE
Task 8 – Bidding Services	\$8,000.00	RATE SCHEDULE
Task 9 – Construction Phase Services	May be added by Amendment	
TOTAL FEE	\$ 218,000.00	

The Owner will pay Garver for Services rendered at the agreed upon hourly rates for each classification of Garver's personnel (which may include contract staff classified at Garver's discretion) plus reimbursable expenses including but not limited to printing, courier service, reproduction, and travel. The total amount paid to Garver under this Agreement is estimated to be \$218,000. The actual total fee may exceed this estimate, however, any amount in an excess of the estimate must first be approved by Owner by an affirmative vote of its members (Commissioners). The agreed upon rates will be increased annually with the first increase effective on or about July 1, 2024, but shall not exceed the Consumer Price Index, and in no event shall exceed three percent (3%) of the previous year's rates.

Expenses other than salary costs that are directly attributable to performance of Garver's Services will be billed as follows:

1. Direct, actual cost, without markup, for travel, any long distance and wireless communications costs incurred by Garver outside of Garver's regular calling plans, outside reproduction and presentation material preparation, and mail/courier expenses.
2. Direct cost-plus ten percent (10%) for subcontract/subconsultant fees.
3. Charges at actual costs without markup for reports, plan sheets, presentation materials, etc.
4. The amount allowed by the federal government for mileage with an additional \$0.05 for survey trucks/vans.



Exhibit B
Rogers Waterworks and Sewer Commission
RWU Mount Hebron Emergency Connection
Garver Hourly Rate Schedule: July 2023 - June 2024

Classification	Rates	Classification	Rates
Engineers / Architects		Resource Specialists	
E-1	\$ 130.00	RS-1	\$ 104.00
E-2	\$ 144.00	RS-2	\$ 137.00
E-3	\$ 174.00	RS-3	\$ 194.00
E-4	\$ 203.00	RS-4	\$ 268.00
E-5	\$ 247.00	RS-5	\$ 335.00
E-6	\$ 304.00	RS-6	\$ 411.00
E-7	\$ 422.00	RS-7	\$ 460.00
Planners		Environmental Specialists	
P-1	\$ 157.00	ES-1	\$ 104.00
P-2	\$ 196.00	ES-2	\$ 131.00
P-3	\$ 244.00	ES-3	\$ 168.00
P-4	\$ 273.00	ES-4	\$ 198.00
P-5	\$ 308.00	ES-5	\$ 248.00
Designers		ES-6	\$ 318.00
D-1	\$ 118.00	ES-7	\$ 398.00
D-2	\$ 135.00	ES-8	\$ 450.00
D-3	\$ 161.00	Project Controls	
D-4	\$ 193.00	PC-1	\$ 106.00
Technicians		PC-2	\$ 140.00
T-1	\$ 95.00	PC-3	\$ 178.00
T-2	\$ 114.00	PC-4	\$ 229.00
T-3	\$ 139.00	PC-5	\$ 280.00
T-4	\$ 180.00	PC-6	\$ 361.00
Surveyors		PC-7	\$ 454.00
S-1	\$ 58.00	Administration / Management	
S-2	\$ 77.00	AM-1	\$ 75.00
S-3	\$ 103.00	AM-2	\$ 96.00
S-4	\$ 148.00	AM-3	\$ 134.00
S-5	\$ 187.00	AM-4	\$ 171.00
S-6	\$ 218.00	AM-5	\$ 209.00
2-Man Crew (Survey)	\$ 225.00	AM-6	\$ 272.00
3-Man Crew (Survey)	\$ 282.00	AM-7	\$ 320.00
2-Man Crew (GPS Survey)	\$ 245.00	MI-1	\$ 510.00
3-Man Crew (GPS Survey)	\$ 302.00		
Construction Observation			
C-1	\$ 112.00		
C-2	\$ 140.00		
C-3	\$ 171.00		
C-4	\$ 221.00		
C-5	\$ 259.00		



**EXHIBIT C
(INSURANCE)**

Pursuant to Section 7.1 of the Agreement, Garver shall maintain the following schedule of insurance until completion of the Services:

Worker's Compensation	Statutory Limit
Automobile Liability	
Combined Single Limit (Bodily Injury and Property Damage)	\$500,000
General Liability	
Each Occurrence	\$1,000,000
Aggregate	\$2,000,000
Professional Liability	
Each Claim Made	\$1,000,000
Annual Aggregate	\$2,000,000
Excess of Umbrella Liability	
Per Occurrence	\$1,000,000
General Aggregate	\$1,000,000



**EXHIBIT D
(FORM OF AMENDMENT)**

**AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT
Rogers Waterworks and Sewer Commission
Project No. W01-2400754**

AMENDMENT NO. ____

This Amendment No. ____, effective on the date last written below, shall amend the original contract between the Rogers Waterworks and Sewer Commission (“**Owner**”) and Garver, LLC (“**Garver**”), dated [Insert date] (the “**Agreement**”).

This Amendment No. ____ adds/modifies the Services for the:

[Describe improvements and location]

The Agreement is hereby modified as follows:

SECTION ____ – [Insert section heading]

Section ____ of the Agreement is hereby amended as follows:

This Amendment may be executed in two (2) or more counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Owner and Garver have executed this Amendment effective as of the date last written below.



**Rogers Waterworks and Sewer
Commission**

Garver, LLC

Signature

By: _____
Signature

Name: _____
Printed Name

Name: _____
Printed Name

Title: _____

Title: _____

Date: _____

Date: _____

Attest: _____

Attest: _____

Staff recommends approval of the task amendment by CEI engineering for construction administration and inspection services for the Poplar St. Reconstruction project, authorizing funds to reimburse the City of Rogers in an amount not to exceed \$56,780.

1. Background Data:

- a. Effective Date of Task Order: 7/30/2019
- b. Owner: City of Rogers, Arkansas
- c. Engineer: CEI Engineering Associates, Inc.
- d. Specific Project: - **City of Rogers – Poplar Street Reconstruction**

2. Description of Modifications

- a. Engineer shall perform the following Additional Services:

o Utility Staking

- o CEI staked additional needs for SWEPCO and BHE that went above and beyond previously requested needs that were requested and included in Amendment 6 for the project.

Fees\$2,000

o Construction Administration Roadway – (City of Rogers Portion 83%)

- o Observation Estimated 5 hrs/day for 18 months (72 weeks X 5 days/wk X 5 hrs/day) = 1800 hours @ \$110/hr = \$198,000 x 0.83 = \$164,340
- o Administration Estimated at 40 hours/month for 18 months @ \$175/hr = \$126,000 x 0.83 = \$104,580
- o Re-design During Construction at \$6,500 per month for 18 months = \$117,000
(Any individual charge totaling \$2,500 or more will require an amendment to the contract)
- o As-Built Record Drawings - CEI to prepared Record Drawings for the project, based on Contractor provided “mark-ups” and associated information, and RWU provided field records and associated information. CEI will survey stormwater drainage system. (An overall complete “as-built” survey of the completed project is NOT included.) = \$20,000
- o Construction Survey Control - CEI to provide survey control to contractor. CEI to set 8 control points for the Poplar Street Project = \$5,000
- o Right of Way and Easement Staking (One time staking)
CEI shall stake right of way and proposed easement staking for the Poplar Street Reconstruction project from 1st St. to 8th St. Fees are for one time staking only, any additional staking will be performed hourly per our schedule of charges as stated herein. = \$15,000
- o Reimburseables for Construction Phase Services = \$10,000 x 0.83 = \$8,300

Fees (Construction Observation).....\$164,340
Fees (Construction Administration).....\$104,580
Fees (Re-design During Construction).....\$117,000
Fees (As-Built Record Drawings).....\$20,000
Fees (Construction Survey Control).....\$5,000
Fees (ROW and Easement Staking).....\$15,000
Fees (Reimburseables for Construction Phase Services).....\$8,300

- **Construction Administration Water and Sewer (RWU Portion 17%)**
 - Observation Estimated 5 hrs/day for 18 months (72 weeks X 5 days/wk X 5 hrs/day) = 1800 hours @ \$110/hr = \$198,000 x 0.17 = \$33,660
 - Administration Estimated at 40 hours/month for 18 months @ \$175/hr = \$126,000 x 0.17 = \$21,420
 - Reimbursables for Construction Phase Services = \$10,000 x 0.17 = \$1,700

Fees RWU (Construction Observation).....\$33,660
Fees RWU (Construction Administration).....\$21,420
Fees RWU (Reimbursables for Construction Phase Services).....\$1,700

○ **...ROW Acquisition Design Changes – Final Plan Update**

- CEI incorporated design changes that occurred to 18 properties due to ROW acquisitions. CEI updated various pieces of the plan set including modeling, drainage design, and base drawing updates and produced a final set of plans and performed a thorough quality control review. CEI submitted final plans and associated documents to the City of Rogers for Review and bid of the project.

Fees\$12,000

Total RWU Fees = \$56,780
Total City of Rogers Fees = 448,220

- b. The Scope of Services currently authorized to be performed by Engineer in accordance with the Task Order and previous amendments, if any, is modified as follows: [NONE]
- c. The responsibilities of Owner with respect to the Task Order are modified as follows:
[NONE]
- d. For the Additional Services or the modifications to services set forth above, Owner shall pay Engineer the following additional or modified compensation: [\$505,000.00]
- e. The schedule for rendering services under this Task Order is modified as follows:
[NONE]
- f. Other portions of the Task Order (including previous amendments, if any) are modified as follows: [NONE]

3. Task Order Summary (Reference only)

- a. Original Task Order amount: \$[572,000.00]
- b. Net change for prior amendments: \$[372,320.00]
- c. This amendment amount: \$[505,000.00]
- d. Adjusted Task Order amount: \$[1,449,320.00]

Owner and Engineer hereby agree to modify the above-referenced Task Order as set forth in this Amendment. All provisions of the Agreement and Task Order not modified by this or previous Amendments remain in effect. The Effective Date of this Amendment is April 4th, 2024.

OWNER: CITY OF ROGERS, ARKANSAS

ENGINEER: CEI Engineering Associates, Inc.

By: _____

By: _____

Title: _____

Title: VP of Operations

Date
Signed: _____

Date
Signed: _____



Hydrostatic Test Request Form

I, _____ with, _____ ,am requesting
the water main for _____ be scheduled for the hydrostatic test
(Contractor Name) (Company name) (Development Name)

I acknowledge the following:

*The check list items below must be completed before the RWU representative arrives for the test. If any items are not completed, the hydrostatic test will be rescheduled after the items are completed and a remobilization fee has been paid prior to the new test being scheduled.

*Test equipment must conform to PART IV-TESTING Section 8, 8.2, j of the RWU specifications.

- ☐ All water mains installed backfilled and compaction operations completed
- ☐ Restraints in place, thrust blocks placed, cured and backfilled
- ☐ All meter sets/boxes installed and set to grade
- ☐ Hydrants in, restrained and to grade
- ☐ Air relief valves installed
- ☐ All other appurtenances installed as designed
- ☐ All valves in the open position
- ☐ Curb and gutter installed

Signature _____

Date _____

Forward request to inspections@rwu.org



Tapping Sleeve Test Request Form

I, _____ with, _____, am requesting
(contractor name) (company name)

the hydrostatic test for the tapping sleeve(s) for _____
(Development Name)

I acknowledge the following:

*Tapping sleeve(s) and valves must conform to PART II-MATERIAL, Section 8 tapping sleeves and valves of the RWU specifications.

*If the test fails (Or can not be completed) a remobilization fee must be paid before the test can be rescheduled.

*Testing equipment must conform to PART III-CONSTRUCTION PROCEDURES, Section 6, 6.3, f of the RWU specifications.

Pretest Check list

- ☐ The edge of the tapping sleeve is min 24" from the nearest bell, joint or fitting
- ☐ The trench must have at least 6 feet of clear space from the face of the valve to the back wall of the trench
- ☐ The tapping sleeve has been pretested
- ☐ The trench conforms to OSHA safe standards

Signature _____

Date _____

Forward request to inspections@rwu.org



Sanitary Sewer Testing Request Form

I, _____ with, _____, am requesting
(Contractor Name) (Company Name)
_____ to be tested.
(Development Name)

*Please note all deficiencies found in the pretesting stage must be reported to the engineering inspector and the RWU inspector prior to repairs being made. All testing equipment must conform to RWU's specifications (Part IV Testing, Section 4). If a test fails or can not be completed a remobilization fee must be paid before retesting can be scheduled

Vacuum Test, Low-Pressure Air Test, Mandrel Test

- ☐ Date of CCTV approval _____
- ☐ All manholes and sewer mains lines are free of debris and or obstructions (ladders, trash, gravel)
- ☐ All manholes are accessible
- ☐ Pretested

Signature _____

Date _____

Forward requests to inspections@rwu.org

RESOLUTION NO. 24-11

A RESOLUTION APPROVING THE SALE OF THE PERSIMMON STREET ELEVATED STORAGE TANK SITE TO DRA PROPERTIES, LLC; RECOMMENDING APPROVAL OF THE SALE BY THE ROGERS CITY COUNCIL; AND FOR OTHER PURPOSES.

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

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

WHEREAS on December 18, 2024, the Commission passed its Resolution No. 23-34 which, *inter-alia*, authorized the sale of the Persimmon Street Elevated Storage Tank Site (“Persimmon Street Site”); and

WHEREAS sale of the Persimmon Street Site has been approved by the Rogers City Council; and

WHEREAS in response to the applicable Invitation for Bid, DRA Properties, LLC (“DRA”) has offered to purchase the Persimmon Street Site in a transaction in which, *inter-alia*, DRA will pay \$1,000 for purchase of the Persimmon Street Site and will disassemble, remove, and dispose of the EST at its own cost and expense; and

WHEREAS sale of the Persimmon Street Site to DRA will be of benefit to RWU, the Commission and the City.

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

Section 1. The Commission hereby approves the sale of the Persimmon Street Site to DRA Properties, LLC (“DRA”) subject to reaching agreement on the final terms and conditions of the real estate contract, satisfying all necessary prerequisites for the sale, and obtaining approval from the Rogers City Council. The management of RWU is authorized to prepare and present any required ordinance, resolution, or other necessary document to the Rogers City Council for approval. Subject to reaching agreement on the final terms and conditions of the real estate contract and satisfying all necessary prerequisites for the sale, the Commission hereby recommends to the Rogers City Council that it approve the sale of the Persimmon Street Site including all the land and appurtenances thereto to DRA.

Section 2. In connection with and in preparation for the sale, the Superintendent of RWU is authorized to negotiate and approve the final form and content of the real estate contract and such other documents as may be necessary for conducting the sale.

Section 3. The management of RWU may take other necessary actions to prepare for sale of the Persimmon Street Site, consistent with the authority given under this Resolution, including, without limitation, making any required notices and applications, to any regulatory agencies or other governmental authorities with jurisdiction.

Section 4. Nothing herein shall authorize, and nothing herein shall be construed as authorizing, the Rogers Water Utilities, the Rogers Waterworks and Sewer Commission, or the City of Rogers to enter into any agreements that would violate existing bond agreements, bond ordinances, or other existing obligations of the Rogers Water Utilities, the Commission, or the City of Rogers. The management of RWU is authorized to make such coordination and obtain such approvals as are necessary to avoid violation of existing bond agreements, bond ordinances, or other existing obligations.

Section 5. 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 6. Repeal of Conflicting Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict. However, Resolution No.

23-07 and Resolution No. 23-34 are not perceived as conflicting with this Resolution and no repeal of Resolution No. 23-07 or Resolution No. 23-34 is intended.

PASSED AND APPROVED this 15th day of April 2024.

Peter Farmer, Chairman

ATTEST:

Brent Dobler, Acting Secretary

Rogers Water Utilities
Property Insurance Bid Opening Summary
April 8, 2024 1:00 pm

	Current Coverage	Rogers Insurance Agency Bid	Other Bids	Changes in Coverage and Cost	
Deductible	\$ 10,000		N/A		
Amount of Coverage Blanket building, business personal property and equipment limit	\$ 124,904,124	\$ 130,717,400	N/A	\$ 5,813,276	4.7%
Cost					
\$10,000 Deductible	\$ 85,029	\$ 98,822	\$ -	\$ 13,793	16.2%
\$25,000 Deductible		\$ 90,700	\$ -		
Optional Earthquake Coverage					
5% Deductible/2,000,000 Limit	\$ 818	\$ 879	\$ -	\$ 61	7.5%
Term	5/9/2024 - 5/9/2025				
Insurance Company	Cincinnati Insurance Company				
Insurance Company Rating	A+ Superior (AM Best Rating)				
Additional Comments	Rate lock for 3 years. Terrorism coverage included. Deductible for wind/hail is 1% (521 & 601 S 2nd Street). New policy exclusions for: Cosmetic or appearance damage to roofs and roof surfaces (521 & 601 S 2nd Street). War and cyber incidents. Nuclear, biological, chemical, and radiological hazards.				
Combined Premium-\$10,000 Deductible		\$ 99,701			
Combined Premium-\$25,000 Deductible		\$ 91,579			
Difference		\$ 8,122			

RWU staff recommends approval of property insurance with Rogers Insurance for for \$99,701 with \$10,000 deductible and optional earthquake coverage of \$879.

RESOLUTION NO. 24-12

A RESOLUTION ADOPTING AN *EMPLOYEE SAFETY MANUAL* FOR THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES.

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

WHEREAS there is a need to adopt an *Employee Safety Manual* for the Rogers Water Utilities; and

WHEREAS the Commission believes that adoption of the proposed *Employee Safety Manual* is in the best interest of RWU and the Commission.

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

Section 1. The *Employee Safety Manual* attached hereto as Exhibit 1 is hereby adopted for the Rogers Water Utilities. The management of the Rogers Water Utilities is authorized and directed to publish and implement the *Employee Safety Manual* as adopted herein. Prior to publication and implementation, the management of RWU is authorized to make further revisions, to correct errors, and to approve the final form and content of any portion of the *Employee Safety Manual*.

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

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 Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 15th day of April 2024.

Peter Farmer, Chairman

ATTEST:

Brent Dobler, Acting Secretary

EXHIBIT 1

EMPLOYEE SAFETY MANUAL



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SAFETY POLICY STATEMENT

Rogers Water Utilities strives to provide a quality, safe working environment for each employee. In consideration of this, and to generate a safety-conscious culture, this safety manual has been developed. This manual will serve as a compass and guide to ensure safety is met within the utility. This manual serves as a reference to each employee on safety practices and guidelines. This working environment can be fatal if specific actions are performed without caution or consideration of safety practices. Employee's actions at the workplace, job site, and in transit can lead to a safety-rich culture.

Please take time to review this safety manual and understand its contents. If you have any questions, please do not hesitate to contact your supervisor or safety representative.

The real success of this program depends upon each employee. We strive to provide a safe working environment for everyone. Employees must adhere to and educate themselves on the safety guidelines in this manual. Your safety is Rogers Water Utilities' first concern.

As a team member, you are expected to be a safety advocate. Supervisory personnel have the responsibility to ensure that employees follow all safety guidelines. Employees have the responsibility to adhere to the requirements. This safety manual is designed to improve each employee's safety.

TRAINING AND EDUCATION

Rogers Water Utilities conducts orientations, educates employees through regular safety meetings, and offers professional development courses. We have a Safety Committee that is here to uphold safety, protect employees, provide safety equipment, and advocate for a safe working environment.

1. GENERAL SAFETY

FIRE PREVENTION

Good housekeeping is also the first step in fire prevention. Papers, oily rags, oil spills, etc., are components for causing fires. Dispose of these items immediately and adequately. Always observe no smoking areas. Be aware of areas, both posted and non-posted, where smoking is or should be prohibited. Use caution around areas where flammables are stored. Be sure that all policies regarding the material you are using are followed closely.

FIRE EXTINGUISHERS

A Fire Extinguisher is an active fire protection device used to put out or control small fires in emergencies. Fire Extinguishers are not intended for use against out-of-control fires (such as one that has reached the ceiling, endangers the user, or requires the expertise of the Fire Department).

REQUIREMENT: All Trucks, Backhoes, Tractors, and Heavy Equipment must have a working fire extinguisher in them at all times.

Dry powder extinguishers of the A.B.C. variety are suitable for almost any type of fire. They put out the fire by suffocation. The powder released by the extinguisher should cover the fire area like a blanket. This eliminates the air needed for the fire to continue to burn. The carbon dioxide type extinguisher puts out fires by displacing the oxygen with a rush of carbon dioxide released into the fire. Be sure you know the placement of all fire extinguishers in your area and take time to study them. You must know how to operate one in the event of a fire. All fire extinguishers are inspected annually. R.W.U. provides training every two years on the use of fire extinguisher use.

REMEMBER – P.A.S.S.

- P- Pull the pin
- A- Aim the extinguisher at the base of the fire
- S- Squeeze the handle
- S- Sweep the base of the fire

Fire extinguishers are intended to be used in the early stages of a fire. If a fire starts, use the following steps to prevent the fire from spreading:

- Sound the alarm; warn others in the building or on the job site.
- Use the extinguisher to fight the fire while someone calls the fire department.
- Don't be a hero. If the fire grows, get out, get away, and keep others from entering the area. Remain calm. Be prepared to help direct the fire department to the proper area.

FALL PROTECTION

Utility employees will utilize fall protection devices for:

- Working at heights above six (6) feet from ground level
- Pump station entry.
- Wet or dry wells and Manholes.
- Any circumstance where the possibility of a fall exists or emergency rescue retrieval might be needed.
- All fall protection devices will be approved and provided by the utility to employees who work at height or below ground.
- The employee and team will inspect fall protection devices (Full body harness, Tripods, etc) prior to use.
- If fall protection devices are deemed potentially unsafe, the task will be stopped until the equipment can be reviewed/replaced.
- Fall protection devices may only be used and or operated by employees who have received training.
- Team leads and or supervisors will ensure that employees are using the correct fall protection devices and that they are in good working order.
- Job Sites and work zones will protect the public from fall zones with caution tape, traffic cones, and barricades.

LADDERS

Ladders will be inspected for defects prior to use; if defects are found, the ladder must be taken out of service and repaired or replaced.

- Ladders will only be used in the manner intended by the manufacturer.
- Will only be climbed in the direction and height specified.
- Not to be used horizontally.
- Will be ascended and descended one rung at a time, using both hands and facing the ladder.
- Only the correct size ladder may be used.
- All ladders will be adequately secured and steadied before ascent, I.E., tied into place or steadied by an additional employee, etc.
- When working with ladders, employees will ensure that approved footwear and clothing have no potential to snag, slip, or create hazards.

PROPER LIFTING

The employee needs to understand and practice the ergonomics of safe lifting. According to the National Institute for Occupational Safety and Health (NIOSH) back injuries account for nearly 20% of all injuries and illnesses in the workplace. Improper lifting and poor technique can cause acute and chronic severe effects to the back and body. Following these lifting practices below can help the employee avoid injury.

Before moving an object:

- Ensure that it does not exceed what you can safely carry.
- Assess the object to ensure it does not obstruct your vision and is not too large/awkward to move or get a firm grip.
- Have a plan; make sure that you have a clear path, know where you're going, have obtained the proper tools (if needed), and how you will pick up/set down the object. If you are lifting with other persons, make sure that the plan is understood and agreed upon.
- Lift and carry objects as close to your body as possible, and once lifted, keep the load at waist height (Never lift heavy objects above the shoulders).
- Keep your feet shoulder-width apart when lifting and carrying, only taking short, controlled steps. All turning should be done with your feet to avoid injury to the waist and spine.
- Bend your knees and keep your back straight. Practice the lifting motion before you lift the object, and think about your motion before you lift. Focus on keeping your spine straight—raise and lower to the ground by bending your knees.
- Tightening your stomach and core muscles will hold your back in a good lifting position and will help prevent excessive force on the spine.
- Lift with your legs. Your legs are often stronger than your back muscles—let your strength work in your favor—again, lower to the ground by bending your knees, not your back. Keeping your eyes focused upwards helps to keep your back straight.
- Be cautious of pinch points when setting objects down or traversing narrow spaces, corners, and uneven terrain.
- If you're straining, get help. If an object is too heavy or awkward in shape, make sure you have someone around who can help you lift it.
- Wear a belt or back support. If you are lifting at your job or often at home, a back belt can help you maintain a better lifting posture.

HORSEPLAY

Horseplay is not allowed in the work setting. Harmless pranks or jesters may become more serious, even though no intent was involved. Remember, anytime you let your guard down, you are prone to injury or can injure a co-worker. Horseplay is never allowed on the job.

HOUSEKEEPING

All areas must be kept in a neat and orderly manner. Good housekeeping promotes a safe working atmosphere and a professional image for the public and employees alike. All equipment and materials not in use should be returned to their proper storage place. All grounds and floors should be kept clean and free of trash, oil, grease, and unused equipment. As a part of your regular daily routine, set aside time for housekeeping. Trash should be removed as soon as possible to keep flies and rodents at a minimum. It is the responsibility of all employees to keep the shop, treatment facility, pump stations, and job sites always clean and tidy.

FIRST AID

First Aid is defined as a one-time treatment and subsequent observation of minor scratches, cuts, burns, or splinters that do not ordinarily require medical attention by a physician or registered professional personnel. First Aid is never intended to take the place of physician or medical personnel under the standing orders of a physician. Medical treatment does not include first aid.

FIRST AID KITS

All Utility vehicles, except for construction equipment, shall have an approved first aid kit available if needed. All injuries, which may or may not require first aid treatment, are to be reported to the supervisor immediately after treatment is administered.

First aid kits must be replaced every four years.

Items removed from the first aid kit must be replenished.

Employees will inspect their first aid kit on an annual basis to ensure the status of their first aid kit is properly replenished.

CARDIOPULMONARY RESUSCITATION (CPR)

All Utility employees are encouraged to take the American Heart CPR class offered by the Utility at a frequency of once every two years.

FIRST AID TRAINING

All Utility employees are encouraged to take the American Red Cross first-aid course offered by the Utility at various times. The class is offered at no charge to the employee and is presented during regular working hours.

2. PERSONAL PROTECTIVE EQUIPMENT

Personal Protective Equipment, or PPE, is a requirement for specific tasks to protect workers from bodily harm. During orientation, your supervisor will issue you PPE that may include a hard hat, safety glasses, and hearing protection, along with any other PPE you will need. Personal Protective Equipment can also be obtained from our PPE storage area. If you feel something is missing or could be added, contact your supervisor or safety committee.

SAFETY HARD HAT

- Type 1 Class E Hard Hat must be used wherever the hazards of falling or flying objects could be reasonably expected, such as working below other workers who are using tools, areas where materials could fall, running equipment, or processes that might cause overhead hazards. (29 CFR 1910.135 Subpart 1 App B)
- Hard hats should regularly be inspected for dents, cracks, tears, gouges, or holes. Hard hats must be clear of stickers, which may impede the inspection. If any defects are identified, a new hard hat should be obtained at the safety locker.

SAFETY GLOVES

- Safety gloves are essential to protect workers' hands from injuries caused by sharp tools, materials, edges, harmful chemicals, and wastewater.
- Safety gloves should be used when an operator is running power tools or handling materials in which there is a threat of sharp edges and foreign containments.
- Nitrile gloves shall be used when an employee works on or around sanitary sewer.
- Gloves with tears, holes, and other defects should be immediately disposed of, and a new pair should be acquired.

HIGH VISIBILITY APPAREL

High-visibility apparel is used to increase visibility in hazardous environments. All workers within the right of way or confines of a construction job-site project must wear high-visibility safety apparel. In compliance with the Code of Federal Regulations requirements for worker visibility (23 CFR 634). High visibility safety apparel shall follow **ANSI/ISEA Performance Class 2**, being fluorescent orange or fluorescent yellow-green in color.

- Safety vests shall be regularly inspected for faded colors, tears, and other defects that may limit the effectiveness of their intended use.

FOOT PROTECTION

Safety toe boots have a protective reinforcement in the toe area to protect the foot from falling objects or compression. Safety toe boots shall always be worn when a worker is out in the field.

Safety toe boots must meet or exceed **ANSI Z41.1-1967** requirements outlined in (29 CFR 1910.136).

- Keep your safety toe boots clean and dry whenever possible.
- Safety toe boots shall be inspected regularly for any signs of damage or excessive wear.

EYE PROTECTION

Safety glasses are used when there is a danger of flying objects and contaminants. Safety glasses must always be worn when operating power tools and heavy equipment. Safety glasses must meet or exceed **ANSI/ISEA Z87.1-202** requirements.

- Safety glasses shall meet or exceed ANSI Z87 rating.
- Safety glasses should be replaced when cracked and damaged or after an event in which safety glasses have protected the worker from a flying object.

RESPIRATORY PROTECTION

Respirators shall be used when there is a danger of airborne hazards such as dust and asbestos. Respirators must meet or exceed **ANSI/ASSE Z88.2-2015** requirements.

- When respirators are used it is important to ensure there is a good seal on the user's face.
- Respirators shall be inspected before and after each use to ensure their effectiveness. If any defects are found, the respirator shall be maintained or disposed of.

HEARING PROTECTION

Hearing protection shall be used whenever a worker is exposed to prolonged exposure of 85 dBA or above. Jackhammers, saws, dump trucks, and heavy equipment can all reasonably be expected to produce noise levels above 85 dBA. Hearing protection must meet or exceed ANSI S3.19 requirements.

3. SAFE WORKING PROCEDURE

TRENCHING AND EXCAVATION SAFETY

Trenching and Excavation is one of the most hazardous construction operations we perform. Rogers Water Utilities provides Trenching and Excavation Safety Training for employees to minimize the risk of physical injury from cave-ins or interaction with trenching/excavating equipment. We aim to offer methods to protect our workers by implementing safe work practices for Utility employees who enter trenches or excavations. Proper safety procedures regarding trenching can save an employee's life. Accidents can occur when safety precautions are not taken. Our trenching and excavation safety training is conducted to ensure that employees are educated on working safely in the field that requires soil invasion.

DEFINITIONS:

TRENCH: A trench is defined as a narrow excavation (in relation to its length) made below the ground's surface. In general, the depth of a trench is greater than its width, but the width of a trench (measured at the bottom) is not greater than 15 feet.

EXCAVATION: Any man-made cut, cavity, trench, or depression in the earth's surface formed by earth removal. This can include excavations for anything from point repairs to house cellars.

CAVE-IN: Mass of soil, rock material, or faces of excavation collapsing inward or downward.

TRENCH BOX OR SHIELD: Trench support that prevents the wall from collapsing.

GENERAL REQUIREMENTS

Arkansas One-Call Center (811) must be contacted before **ANY** excavation can begin. They require forty-eight (48) hours notice to get other utilities to locate and mark their underground lines. This notification measure helps utilities avoid accidental cuttings, reduces the risk of unnecessary service interruption, and saves the high cost of repairing damaged lines. Each utility uses a unique paint color to mark the approximate location of their lines for easy identification. Any area to be excavated must be marked with white marking paint. Notify the Main Office of any street closings before you dig. Before digging begins, these specific site conditions should be taken into account:

- Traffic control
- Nearness of structures and their conditions
- Soil conditions

- Surface and ground water
- Overhead and underground utilities
- Weather

When workers are exposed to the danger of collapsing walls from excavation or having trenches more than five (4) feet deep, such walls must be guarded by a shoring system. It is an equivalent means of protection that may involve sloping or benching of the ground. Rogers Water Utilities has industrial standard trench boxes that must be used before excavations. Trenches that are less than five (4) feet deep and contain hazardous soil conditions must also be protected. Tools, equipment, and excavated material must be kept two (2) or more feet from the lip of the trench. Daily inspection (before beginning work) must be made of trenches and excavations to ensure that the slopes, bench, shoring, or bracing are adequate and there is no evidence of possible slides or cave-ins. More frequent inspections may be necessary as work progresses or after heavy rains and snow.

ON THE JOB EVALUATION

The regulations require that a competent person inspect (daily) all excavations or trenches that are four (4) feet or greater for hazardous conditions. They must evaluate the surrounding areas for the potential of cave-ins, protective system failure, faulty equipment, hazardous atmospheres, or any other risky conditions. Evaluations must be done before work can begin.

HAZARDOUS ATMOSPHERES

Employees may suffer the deadly effects of suffocation, poisoning, or explosion unless the air is tested and monitored during trenching. Documentation of this monitoring can be done when the pre-entry checklist is completed. Suppose any unsafe condition is found during trench inspections or atmospheric monitoring. In that case, no employee is allowed to enter until all conditions are made safe, and the confined space entry permit has been completed. Take the time to eliminate all safety hazards before anyone enters the trench or excavation site. SEE CONFINED SPACE POLICY

FOOT AND VEHICLE TRAFFIC

When an excavation is near moving traffic, employees face dangers from collisions, falls, and cave-ins. To prevent these types of accidents, we must:

- Warn and re-route traffic away from the immediate work area.
- Post signs, barricades, and flagmen to alert drivers and pedestrians.
- Wear Reflective Vests to warn traffic to be cautious of nearby workers.
- Install a protective system heavy enough to withstand the volume, weight, and flow of nearby traffic.

NEARBY STRUCTURES

Buildings, walls, or sidewalks are just as dangerous to employees as the excavation itself. To avoid structural collapse or cave-ins:

- Support, protect, or remove any adjacent structure.
- Do not dig under any structure unless proper protective devices are in place or you are excavating in stable rock.
- A registered professional engineer approves the job.

WATER

- Never work in areas where water may accumulate unless:
- Protective systems are in place.
- Surface water is diverted with dikes, ditches, or bypasses.
- Pumps or well points drain water.

WEATHER

When changes in the weather cause changes to the excavation conditions, the site must be re-evaluated and made safe. Rogers Water Utilities Administration will notify field personnel of inclement weather approaching. Utility employees (at risk) must be removed from the site until corrective steps are taken. Support systems strong enough to withstand any probable weather condition should be installed and re-inspected after each weather change.

SOIL STABILITY

Classifying a soil's stability is an essential part of evaluating the site. Generally, the surface or earth layers are divided into four classes, from the most stable to the least stable.

STABLE ROCK: solid mineral matter

TYPE A: Cohesive soils, such as clay, silty clay, and hardpan

TYPE B: Granular soils, silt, sandy loam, unstable rock

TYPE C: Gravel, loamy soil, submerged soil, sand, and any soil part of a layered, steeply sloped system.

SOIL CLASSIFICATIONS

These classifications can only be performed by a competent person. The soil classifier must conduct:

- Visual Test– Visual inspection of the entire worksite, watching for problems like layered soil, previously disturbed earth, seepage, vibration, and poor drainage.

- Manual Test– Manual testing for soil conditions, plasticity, dry strength, and thumb penetration must be conducted to determine what classification the soil is to be assigned.
- The visual test and manual test must be documented, or all soils will be considered TYPE C.

WARNING: There may need more than one soil inspection and classification. Outside disturbances during excavation may change even the best soil classification. Re-inspect the soil after any condition change.

PROTECTIVE SYSTEMS

Unless you are excavating entirely in stable rock or digging less than five (5) feet down (at a site thoroughly inspected and showing no potential for collapse), you must use a protective support system. The two basic types are:

- Sloping and Benching
- Shoring and Shielding

GENERAL TRENCHING AND SHORING SAFETY RULES

- Inspections must be made before each shift begins and after any change in the excavation area.
- Do not go underneath loads handled by heavy equipment or walk under walkways bridging a trench.
- Do not work above a co-worker on a sloped or benched excavation unless your co-worker is protected from falling material.
- Wear protective clothing and protective equipment such as hard hats, safety glasses, and boots.
- Walkways or bridges with guard rails must be provided anywhere you or your co-workers will cross over the trench.
- Excavation material and other objects must be at least 2 feet from the edge of an excavation or be restrained by a restraining device.
- Exits or emergency egress ramps or ladders must be located within **25 feet** of the workers in the trench and must extend at least 3 feet above the trench when excavations are deeper than **4 feet**.

WHEN THERE IS AN EMERGENCY

STAY CALM

- Take charge of the job site until a trained team, headed by an “incident commander” (the term often used by firefighters and rescue/recovery teams), arrives.
- Safely get everyone who is not trapped out of the trench. Account for all workers.
- Call 911, the local fire department, and your supervisor and report the cave-in. If the construction site is difficult to locate, designate someone to meet the trained

rescuers at a readily identifiable address or landmark and direct them to the cave-in location.

- Keep everyone not directly involved in the rescue/recovery at least 100 feet from the trench or excavation.
- Shut down all equipment except pumps that remove water near the cave-in.
- Stop or reroute traffic that might create vibrations and cause a secondary cave-in.
- Do not attempt to dig the victim out with a backhoe or excavator. Such equipment may further injure the victim.
- Do not remove the victim's tools or equipment. They can help locate the victim.

NEVER:

There may be a very strong temptation to jump down into the trench and try to dig the victim out. Please do not do it. Untrained or ill-equipped rescuers frequently become victims themselves from secondary cave-ins.

The checklist below has been developed to help make trenching and excavation work as safe as possible.

CHECKLIST FOR TRENCHING AND EXCAVATION WORK

PREPARATION FOR TRENCHING

- Check for underground installations by calling AR-ONE CALL. Utilities must be given 48 hours' notice to mark their lines before any dig. A second request must be called if not all marks are present at the job site.
- Hydro excavation must be performed with any utility within 2 feet of the trench.
- Provide support for underground installations (bracing or suspending pipes or cables).
- Determine if there are any surface obstructions (trees, fences, existing foundations, or retaining walls).
- A competent person must be placed "in charge" to determine if sloping, shoring, shielding, or water removal is necessary at the trench or excavation.
- Determine if the trench or excavation will be affected by a vehicle, railroad, or any other vibration.
- Determine if excessive amounts of water will be encountered.
- Per OSHA, a Contract for Excavation Reporting Form must be completed by any public body awarding a contract for a general construction project involving any trench or excavation of five feet or more. The Excavation Reporting Form can be obtained from the Arkansas Department of Labor.
- A trench permit must be obtained from the local fire department for any trench greater than 4'.

WHEN THE EXCAVATION OR TRENCH HAS BEEN MADE

- Before workers can enter excavations or trenches, support systems for foundations or building structures need to be in place, and surface obstructions must be installed.
- Construction equipment should not be operated near the trench or excavation site while workers are in the trench unless the banks are adequately supported to protect the workers.
- Workers must be provided with “approved” hard hats and wear them at all times.
- Excavated material must not be placed closer than 2 feet from the edge of the excavation or trench.
- Careful examination should be made of all banks before allowing workers to enter a trench or excavation previously abandoned due to bad weather conditions.
- Special precautions must be taken when working near or in previously backfilled areas.
- Suitable ladders are needed. Ladders must extend (at least) 3 feet above the surface for safe exiting purposes.
- The sides of the excavation should not extend above the shoring material or trench shield.
- Water cannot be allowed to accumulate in an excavation or trench.
- Hydraulic jacks, screw jacks, and braces must be inspected regularly to ensure they have not become loose.

WHEN A TRENCH OR EXCAVATION HAS TO REMAIN OPEN

- Close inspection needs to be made for thawing or frozen material, excessive water conditions and excessive drying conditions.
- Barricades need to be installed to protect workers from vehicular and construction equipment movement.
- Crossover walkways with standard guardrails need to be provided where necessary.

OPERATION OF CONSTRUCTION EQUIPMENT

- Equipment operators need to be qualified.
- Pipes or other construction materials need to be stored appropriately away from excavations.
- Workers controlling vehicular or construction equipment traffic need to be provided with high-visibility vests and flags or signs.

Workers attaching slings or bridles to loads being lifted must know:

- How attachments are made.
- To avoid standing under the load.

EQUIPMENT SAFETY

- Workers need to be prohibited from riding in the buckets of backhoes or the sides of other equipment.
- Blades, buckets, booms, and dump beds must be supported by cribbing before work is to be done on them.
- Hoisting booms, buckets, and dump beds need to be kept as far away (as possible) from overhead electric lines. We recommend a distance of at least ten (10) feet.
- All rider-operated equipment must have overhead and rear canopy guards to protect the operator.
- All earth-moving equipment that has an obstructed view to the rear must not be used in reverse gear unless the equipment has a reverse signal alarm (different from the surrounding noise level) or is attended by an employee who will signal that it is safe to move in reverse.
- All bi-directional rubber tired and crawler equipment needs to have a horn that is distinguishable from the surrounding noise level.

SPECIAL INSTRUCTIONS FOR NEW EMPLOYEES

- Consider specific hazards or problems of the local area being worked. Give special consideration to working with equipment not used before, dangers to the public, and availability of medical services.
- Determine the best way to do the job to eliminate or reduce the risk of injury or death.
- Are any of the workers unfamiliar with the procedures of this job or potential problems with the system being installed? If so, Supervisors should make sure to familiarize employees with our procedures. Workers may need group training or 1-on-1 instruction, depending on the job.
- Ask workers what they think needs to be corrected or could go wrong with the procedures, equipment, or material used on the job. Supervisors should review the correct information with employees.
- Workers need to know what to do and what **not** to do.

EMERGENCY PROCEDURES

- All crew members need to know who to contact in an emergency. (i.e. 911 & The Utility)
- A suitable number of crew members must be trained in First Aid and CPR.
- After a cave-in, do not allow crew members or rescue crews to enter a trench or excavation unless the sides have been made safe.

HOISTING AND RIGGING FOR HEAVY MATERIALS

- Equipment such as truck-mounted service cranes, chains, cables, lifting hooks, pulleys, and other hoisting or rigging equipment will be inspected prior to use. All found defects will be repaired or replaced before use.

- When lifting, lowering, or moving materials, the operator will stop movement for any crew member but will only receive direction from one designated person.
- It is best practice to use ANSI Standard hand signals for overhead cranes and hoists.
- If standardized hand signals are not used, crews must agree on and understand the hand signals that are to be used.
- Employees must not stand near ropes and cables that are under strain. All hoisting and movement will immediately stop if any person steps into a danger zone or pinch point. Work may only be resumed when all persons are clear.
- Employees and lift operators must ensure that no persons walk under a load and that everyone is at a safe distance when performing lifts.
- All ropes and cables must be adequately cared for and stored when not in use.
- Ropes and cables displaying severe signs of abrasion, scraping, corrosion, knots, or evidence of heat must be removed from service.
- Knots in ropes, cables, and slings can reduce lifting capacity by 50% and thus must not be used.
- When working around electrical lines, ensure that a signaler is positioned to warn the lift operator when a minimum safe distance is approached.
- Ensure that only the proper rope or cable is used for a task.
- The weight of the load must be, at most, the rated capacity of ropes, chains, and cables.
- If working around acidic or corrosive substances, do not use manila or hemp ropes.
- Wire rope or cable should not be allowed to kink and or fray. Kinks will cause a permanent distortion and require the rope or section to be replaced.
- All lifting attachments, such as rigging hooks, clevises, and rings, must meet or exceed the load capacity of the chain or cable.
- U-bolt clamps must never be staggered or be placed on the live end of a cable. Only place U-bolts on the dead end of cables and in a sufficient amount. Ensure that clips are spaced evenly and torqued to manufacture specifications; re-torque after use if necessary.
- Lifting motors, cables, and other lifting devices must not be left under strain or unattended. Always set loads down or complete tasks before shutting off motors or leaving equipment.

Truck-mounted service cranes

- It will not be used in any manner not intended by the manufacturer and will not exceed load charts.
- It will not be used as a personnel retrieval system.
- Should have all labels that are supplied by the manufacturer
- It must only be operated by trained personnel.
- Ensure that all cranes are to code and have had their yearly inspection.

WELDING AND CUTTING SAFETY

Welding is called “hot work” because extreme heat is used in the process of joining metals by melting the parts and using a filler to form a joint. Cutting is also considered hot work because high-velocity speed separates metal into sections for a particular use. All “hot work” should be conducted in an area free from combustibles. All combustibles should be removed at least 25 feet before hot work begins, if possible.

- Never use a combustible material to support the object being welded.
- Protect all body parts from sparks, slag, chips, etc., when doing hot work.
- Approved clothing, gloves, helmets, and goggles must be worn while welding. Clothing must be free from grease and oils.
- For the protection of personnel, welding screens must be used and in position when welding is being performed in a shop or building area.
- Goggles or helmets with colored lenses must be worn when gas welding or cutting. Welding helmets must be worn when performing any electrical or arc welding. Proper eye protection must be worn when removing slag or grinding any weld.
- Avoid contact with wet surfaces, grounding wires, or metal objects when changing electrodes.
- Ventilation and respirators must be provided to all employees occupying a confined space when welding.
- All gas cylinders must be stored in a secured upright position at all times.
- The use of oil or grease on a cylinder or regulator is strictly prohibited.
- Cylinder valves will be closed, and the hose bled when the torch is not in use.
- All persons within the protective curtain around arc welding must wear approved eye protection.
- When gas cylinders are being transported, they must be secured upright with protective caps in place.
- NOTE: “Hot Work” in confined spaces is covered in the CONFINED SPACE ENTRY PERMIT section of this Safety Manual.

4. CHEMICAL SAFETY HAZARDS

CHEMICAL SAFETY HAZARDS ASSOCIATED WITH WASTEWATER

Many safety hazards come in the form of chemicals. These substances can be toxic poison to employees. This is why we have Personal Protective Equipment (PPE) to protect workers against contamination from the following chemical hazards:

HAZMAT TRAINING

NOTIFICATION AND TRAINING

Notification and training for employees will be conducted during the initial assignment and whenever a new chemical hazard is introduced into their work area.

TRAINING AND INFORMATION PROGRAM

The training and information program must include the following topics and be given to new employees before initial assignment:

- The Right to Know regulations and its requirements.
- The components of the Right to Know Program in the workplace.
- Operations in the work areas where hazardous materials are present.
- Where the Utility will keep the written Hazardous Communication Program, list of chemicals and the misdeeds.
- How the Hazard Communication Program is implemented in the workplace, how to read and interpret MSDS along with how the employee can obtain and use available information.
- The hazards of the chemicals in the workplace.
- Measures the employee can take to protect themselves from the hazards.
- Specific procedures put into effect by the Utility to provide protection, such as engineering controls, work practices, and the use of personal protective equipment.
- Methods and observations (such as visual appearance or smell) that employees can use to detect the presence of a hazardous chemical to which they may be exposed.
- Refresher training to be conducted yearly.
- Employees receiving the required training will sign a form attesting to receiving such training.

DEFINITIONS:

HYDROGEN SULFIDE

Hydrogen Sulfide has a rotten egg smell in small concentrations but becomes an odorless and colorless gas as its intensity increases. It can impair the sense of smell, and death can occur in a

few minutes at exposures of 0.2%. This gas is heavier than air. It is found in wet wells, pits, and slow-moving sewage. It is also found at the bottom of confined spaces.

METHANE

Methane is a colorless, odorless, and tasteless gas. It is flammable and lighter than air, with an explosive range of 5%. Methane acts mechanically to deprive tissue of oxygen and will not support life. It is found in wet wells, pits, slow-moving sewers, and any place containing decomposing organics. It is also found at the top of confined spaces.

OXYGEN DEFICIENCY

Oxygen Deficiency is an atmosphere with less than the standard percentage of oxygen found in air. Normal air (at sea level) contains 21% oxygen. Brain and body functions can be impaired in oxygen-deficient places. Oxygen concentrations of 16% can cause dizziness, rapid heartbeat, and headaches. Percentages lower than 16% can cause an inability to move, semi-consciousness, or death. Oxygen-deficient atmospheres occur (in any area) where the air may be diluted or displaced by toxic gases or chemical or biological reactions that have used up the oxygen.

PERSONAL HYGIENE ASSOCIATED WITH WASTEWATER

Personal hygiene and cleanliness should be observed at all times, especially when working with sewage. Sewage contains millions of disease-causing organisms that should be avoided. Employees should wash their hands thoroughly to remove these organisms if contact has been made. Always be cautious to only handle waste materials, including sewage, as necessary.

Wear protection such as gloves or aprons when working with such materials. Clothing should be changed when soiled with waste materials and chemicals such as sewer solvents and sewage. If clothing becomes heavily contaminated with sewage, proper precautions should be taken at home to ensure that sewage does not come in contact with other articles in the home.

Supervisors can permit employees to go to the Shop, shower, and change clothes during the day due to excessive amounts of contaminating materials on their clothing.

Employees who smoke, chew, or dip tobacco products should take extra precautions to keep their hands clean. Employees may come in contact with contaminants, handle their tobacco products, and touch their mouths. Doing so could transmit the disease-causing organisms from the hands to the mouth and cause an infection or sickness.

COMPRESSED GAS CYLINDER SAFETY

Compressed Gas Cylinders present a unique hazard. Depending on the particular gas, there is a potential for simultaneous exposure to mechanical and chemical hazards.

Gases may be:

- Flammable or Combustible
- Explosive
- Corrosive
- Poisonous

- Combination of the above hazards

Rogers Water Utilities is responsible for establishing safe work practices, maintaining adequate policies, and implementing procedures to safeguard employees from the risk of multiple gas interactions.

CYLINDER MARKINGS

- Compressed gas cylinders should be marked to identify the contents. Each cylinder should be marked on the shoulder when practical.
- All cylinders should have an approved valve protection cap or a recessed collar to protect the valve when received from the supplier.

STORAGE OF CYLINDERS

Cylinders should be kept away from sources of heat. When stored in buildings, cylinders should be stored in a well-protected, well-ventilated, dry location, at least 20 feet from highly combustible materials such as oil. Cylinders should not be stored in areas susceptible to being knocked over or damaged. All empty cylinders should have closed valves. Valve protection caps should always be in place and hand-tight, except when cylinders are connected for use.

OPERATING PROCEDURES

- Cylinders, cylinder valves, couplings, regulators, hoses, and apparatus should be free from oil and greasy substances.
- Cylinders should not be struck or allowed to hit each other violently.
- Do not use valve protection caps for lifting or pry under the cap for any reason.
- Valve protection caps should be in place before cylinders are moved.
- Cylinders not having fixed hand wheels should have keys, handles, or non-adjustable wrenches on valve stems while the cylinders are in service.
- Cylinder valves should be closed before moving cylinders and after work is completed.
- Cylinders should be kept as far from the welding location as possible.
- Cylinders should not be placed where they will become part of an electrical circuit.
- Tampering with the numbers or markings on the cylinders is prohibited.
- Never attempt to repair or disassemble cylinder valves. Damaged or defective valves should be reported immediately to the supplier, indicating the problem and the cylinder's serial number.
- Cylinders with unstoppable leaks from valves should be taken outside, away from ignition sources, and emptied slowly.
- Leaky cylinders should be marked so that sources of ignition will not be brought within a safe distance. The supplier must be notified immediately for instructions involving their safe return.
- If a special wrench is required, it should be left in position on the stem while the cylinder is in use.

INSPECTION OF COMPRESSED GAS CYLINDERS

- Compressed gas cylinders should be inspected throughout the Utility regularly.
- Any abrasion or corrosion that has the potential to affect the safety or performance of the equipment should be reported to the supervisor to contact the supplier.
- The supervisor should assign the responsibility of cylinder inspection.
- Leak testing should be performed on all cylinders before each use. This will involve using soapy water on cylinder valves, regulators, hoses, or any other connections or attachments.
- No attempt to repair damage to compressed gas cylinders or attachments should be attempted unless performed by the supplier or the manufacturer.
- Only qualified individuals should be allowed to perform maintenance on cylinders (such as changing regulators, hoses, or attachments) without the supervisor's permission.

TRANSPORTATION OF COMPRESSED GAS CYLINDERS

Before a compressed gas cylinder is transported, all devices, such as supply lines and regulators, must be removed after closing the cylinder valve hand tight. Valve protection caps must always be installed before transporting cylinders. Cylinders should always be transported upright and secured by a chain or strap. Any damage to cylinders during transportation should be reported immediately to the Supervisor and tank supplier.

HAZMAT SAFETY

HANDLING AND STORING OF MATERIALS

REQUIREMENT: All flammable substances are to be stored in approved containers and away from ignition sources such as electrical heaters, gas heaters, or other sources of heat that may ignite a flammable substance. Fire extinguishers are to be available wherever flammable materials are stored. **GASOLINE AND OTHER FLAMMABLE SUBSTANCES**

In addition to storing flammable substances in approved containers and storing them away from ignition sources, proper funnels and spouts are to be used when transporting the material from one container to another or from the container to a piece of equipment. Extreme caution should be used in filling a gas tank or a piece of equipment that has previously been operated. The exhaust manifold and mufflers of these pieces of equipment are usually extremely hot and can very easily ignite flammable substances. Whenever equipment is to be used on a job site for an extended period of time (such as where the tank is to be refilled on a regular basis), fire extinguishers are to be on-site and readily available to employees while filling fuel tanks. (these topics are covered in my driving section; opt to remove them). **STORING OF BULK MATERIALS** When storing bulk materials such as sacks of cement, buckets of water plugs,

pipe, and sacks of MS-2, the top row should not be above six feet tall, and each stack should not lean to any given side. All material is to be stacked in a safe manner.

STORAGE OF FLAMMABLE MATERIALS

Flammable liquids such as paint, paint thinner, and acetones should be kept in a unique storage cabinet or tanks away from other materials. These tanks should be located in an area that is not exposed to high heat, open flames, or direct sunlight. All gas cans should be safety cans with an automatic closing lid. They should be stored upright and protected from danger and reported if any leaks are detected. The can should then be destroyed and disposed of properly.

EMPLOYEE RIGHT TO KNOW CHEMICAL HAZARD COMMUNICATION POLICY

PURPOSE: This program is developed to ensure that the hazards of all substances purchased, used, or disposed of are evaluated, and the information concerning their hazards is communicated to the employees of Rogers Water Utilities. This information will be transmitted through a comprehensive “Hazard Communication Program” which includes:

- Proper Labeling of Containers
- Material Safety Data Sheet (SDS)
- Employee Notification and Training
- Chemical Inventory and ADOL notification

RECEIVING CHEMICAL SHIPMENTS

Chemical manufacturers, importers, and distributors must be sure that containers of chemicals being shipped are labeled, tagged, or marked with the identity-appropriate warning hazards with the name and address of the manufacturer or other responsible party. No chemical should be received that is not labeled correctly. These individuals must also verify that the MSDS accompanies the chemical to the receiving point and that all proper personnel are notified.

LIST OF CHEMICAL AND MATERIALS

A list of chemicals will be kept in the respective department. General manuals for all MSDS will be kept in the main office.

5. ELECTRICAL SAFETY

ELECTRICAL HAZARDS

Electrical Hazards and disregarding the potential for electrical accidents can cause electrocution or even death. Employees who work with electrical equipment while being in contact with water, sewer, moisture, or other wet conditions can be at risk of electric shock. These hazards can be reduced by taking precautions. Electrical currents from power tools can pass through your body if your hands are sweaty, socks or shoes are damp, the floor is wet, or you are standing in water. Extreme caution should always be used when working with power tools in a damp place, such as inside a Pump Station. Ground fault circuit interrupters should be used in and around wet, damp, or moist situations. The following sections are provided for a better understanding of electrical hazards for the Utility employees. The term grounding applies to a safety feature that should be built into every circuit carrying enough electricity to be dangerous. Grounding helps prevent accidental electrical shock and guards against damage by lightning. All electricity (including lightning) follows the shortest and least resistant path to the ground. So, if you accidentally touch the bare part of a hot wire, any current it carries might jump through you to the ground and (of course) cause a shock. Sometimes, frayed insulation or conduit that is corroded causes a hot wire to touch a metal surface. You may unknowingly feel this piece of metal and receive a shock. To avoid this risk, all metal surfaces around a hot wire must be grounded. There should be an independent route using a wire conduit of some other conductor. Then, if the hot wire touches a metal surface, the current will be directed through the conductor to the ground, thus eliminating the possibility of shock. Common grounding is used in the majority of homes, businesses, and other facilities that carry electricity. Equipment grounding is the bonding of all conductive materials, which enclose electrical conductors such as pump stations. All conduits are connected in one way or another, with a single ground lead going to the ground. A common ground is used for all equipment, and a single wire grounds all metal objects containing electrical conductors. System grounding is used when alternating current systems operating at 50 volts or more must be grounded under various voltage conditions. A ground fault is the failure of an electrical current, permitting the current to flow from a hot wire to the ground. The source of the fault can be worn insulation, moisture, faulty construction in an appliance, or failure in the circuit wiring. Anyone using a defective appliance becomes part of a lethal electrical circuit if he comes into contact with the earth. Ground faults are serious shock hazards and cause deaths each year.

The following are some general safety rules which are to be followed when working with electricity:

- Always use lockout/tagout when working on electrical boxes, motors, etc., to indicate the unit is being repaired.
- All electrical work shall be done by authorized personnel only.
- Always use non-conductive ladders on all electrical jobs.

- All unsafe electrical conditions noticed by employees should be reported to their supervisor.
- Never bridge a fuse or use a fuse heavier than the capacity of the circuit.
- Do not increase the motor's overload heater settings above the motor's nameplate ratings unless specifically instructed to do so.
- Never make temporary connections or installations unless specifically told to do so. All temporary electrical connections, including associated equipment, shall be removed when no longer needed. In addition, any temporary wiring shall be tagged as temporary and shown with a sign to be dangerous.
- Exposed disconnected wiring must never be left without taping the open leads.
- No job is finished until the equipment installed has been properly grounded, painted, stenciled, and provided with insulated platforms or guards, if repaired.

Digging Around Power Line: When digging around power lines, you must call to notify the electric company involved that you will be digging.

GENERAL INFORMATION

Lockout is the preferred method of isolating machines or equipment from energy sources. New equipment or modifications to existing equipment will be installed with lockout capability. To assist employers in developing a procedure that meets the requirements of the standard, the following procedure is provided for use in either lockout or tagout programs. This procedure may be used when there is a limited number or type of machines or equipment, or there is a single power source. For more complex systems, a more comprehensive procedure will need to be developed, documented, and utilized.

LOCKOUT/TAGOUT PROCEDURES FOR SINGLE POWER SOURCES

This procedure establishes the minimum requirements for the lockout or tagout of energy-isolating devices. It shall be used to ensure that the machine or equipment is isolated from all potentially hazardous energy and locked out or tagged out before employees perform maintenance activities where the unexpected energy, start, or release of stored energy could cause injury to equipment.

RESPONSIBILITY

Appropriate employees shall be instructed on the safety significance of the lockout and tagout procedure. If it is required, each new or transferred employee may be instructed in the purpose of the lockout and tagout procedure. Before lockout/tagout, the senior authorized individual will brief all affected employees in person. In the event of a tagout system only, the qualified individuals will personally inform all other personnel of the equipment potentially exposed to the hazard. The proper procedure will be followed, and the findings will be reported to the safety committee with the supervisor's accident investigation report. The safety committee will review all accidents and will make recommendations to the manager, if any.

6. PUBLIC ROADWAY SAFETY

TRAFFIC CONTROL

When working in and around a roadway, traffic control is a primary concern. The purpose is to effectively and safely move motorists, cyclists, and pedestrians through or around the job site. Traffic control is accomplished using cones, barricades, signs, and flaggers if needed.

Traffic control devices are used to alert drivers of oncoming changes in traffic flow. All devices have restrictions and regulations governing their use. Improper use can lead to dangerous situations, cause an injury, or increase the chance of an accident. Some basic guidelines are as follows:

- Barricades must be white with orange stripes sloping downward, indicating the side traffic is to use to pass. If a warning light is on a barricade, the light shall be on the side of the traffic, noted by the sloping stripes.
- Steady burning lights are for directing traffic.
- Flashing lights mark hazards.
- Barricades shall be painted with a reflective paint to be easily seen at night.
- Warning signs (such as MEN WORKING, RIGHT LANE CLOSED, etc) must be reflective and at least 36 x 36 inches. They must be orange in color with black lettering.
- It is the team lead's and or supervisor's responsibility to ensure that traffic flows safely around the construction site.
- Prior to occupying a work site, there shall be a plan for (TTC) that all involved parties understand.
- All traffic control devices must be effectively placed before beginning any work.
- When practical, employees shall place vehicles in a manner that provides additional jobsite protection from oncoming motorists.
- Any vehicle working within the roadway must be equipped with strobe lights or rotary beacons. Emergency flashers may be used in conjunction with rotary and flashing strobes but may not be used as a substitute.
- All workers must utilize proper PPE in work zones. See PPE Section

UNDERSTANDING COLOR CODES, SIGNS, AND TAGS

Like most workplaces, RWU is equipped with signs and tags that provide you with valuable safety information. After some time, we may not notice them. As a result, we may miss the critical safety messages they contain. This training is intended to help you understand signs and tags and their usage.

Every safety sign has a specific meaning. Regulations define the meaning of colors, shapes, and words used in accident prevention signs and tags. Regulations were developed to organize and create a consistent system so employees can know what level of risk present and what level of precautions is called for.

OSHA REGULATIONS:

OSHA is the federal agency that is charged with the enforcement of safety and health legislation. OSHA regulates the form and content of many safety signs and tags. CFR 1910.145 tells employers what colors, shapes, and wording to provide safety information. The purpose of colors, pictures, and words is to get your attention and communicate quickly what kind of risk you are facing and how to stay safe. The signal words, such as DANGER and CAUTION, ensure you don't misjudge the seriousness of a hazard.

IDENTIFYING HAZARDS

This is the most important reason for safety signs and tags. Whenever you see one of these signs or tags, you know you have to stop and pay attention to the danger and must protect yourself. There are several basic types of signs that let you see a hazard exists and how severe the hazard may be. The regulations state that the wording should be "easily read and concise", with information that is "easily understood."

DANGER SIGNS

Danger signs identify something at very high risk. The word "DANGER" always appears in white letters in a red oval on a black background. When you see this sign, you know there is a need to take special precautions to prevent a serious accident, injury, or even death. In some cases, the sign will include specific information about the danger. That information will appear in black letters on a white background below the word DANGER on the sign.

CAUTION SIGNS

Caution signs display the word CAUTION in yellow letters against a black background. When you see this sign, you know that there is a potential hazard that calls for you to take proper precautions to avoid having anything serious develop.

SAFETY INSTRUCTION SIGNS

Safety instruction signs deliver applicable safety instructions or suggestions. The message appears in white letters against a green background. Any further information appears below the message in black letters on a white background.

Safety instruction signs provide general safety advice or instructions for entering or working in a particular area.

CONSTRUCTION SIGNS

These signs are often temporary in nature and used to indicate road work, poor roads, or temporary conditions ahead on the road, including: flagmen, survey crew, single-lane, detour, bridge out,

utility crew ahead, blasting area, bump, dip, frost heaves, flooding (or "High water"), soft shoulder, uneven pavement, freshly oiled road, loose gravel, smoke on the road, trucks entering, etc.(note that some high water signs are posted to alert drivers of a flood-prone area and don't mean that there is a flooded section of road ahead). These signs will be orange in color with black lettering or pictures.

SAFETY TAGS

Tags are another form of communication that is covered by regulations. Tags are used to prevent accidents in hazardous or potentially hazardous situations "which are out of the ordinary, unexpected, or not readily apparent." Tags are used until such time the hazard is eliminated, or the hazardous operation is completed.

Tags give a safety alert with a signal word and a major message. Just as with signs, the signal words get your attention. It can be a DANGER, CAUTION, or BIOLOGICAL HAZARD. Tags may use a signal word not discussed with signs: WARNING! According to regulations, you use a warning tag for situations where the hazard level is between danger and caution. Specific colors are not required for tags, but it does make sense colors coordinate the signs and tags.

OTHER SIGNS AND MARKERS

One purpose of the regulations is to prevent accidents by setting up a safety sign and tag system that can be used for any kind of hazard. The "SLOW MOVING VEHICLE" sign is a unique identification sign. It is used on vehicles that, by design, move slowly (25 MPH or less) on public roads.

EXIT SIGNS

Perhaps the most common type of sign that the regulations require is used to identify exits. It may seem that proper exit markings are so obvious that no regulation is required. But in case of fire, signs may be the only things to guide you to safety.

- Only remove a safety sign or tag if you are specifically instructed, and never cover them up.
- Remember that the purpose of signs and tags is to identify potentially hazardous situations and prevent accidents and injuries. We all have the same goal of staying safe and healthy on the job.

VEHICLE SAFETY

Most of the Utility employees operate motor vehicles as part of their duties. Thus, each employee must safely operate all vehicles. All employees must know and follow all vehicle traffic laws and regulations. Each employee is expected to use defensive driving techniques.

- Only RWU employees are authorized in company vehicles.

- Employees are responsible for obeying all applicable traffic laws and regulations. The driver of a vehicle who violates such laws will be responsible for any fines or penalties imposed due to the violation.
- The speed limit in the yard is 5 M.P.H.
- When driving on Wastewater property, exercise extreme caution.
- Seat belts must always be worn. It is the primary law in Arkansas.
- All vehicles must stop entirely before loading or unloading any passengers.
- All vehicles should be checked prior to use, and any defect reported to your supervisor.
- When backing where visibility is limited, the driver is responsible for obtaining help before backing; the helper will go to the right rear of the vehicle and direct the backing.
- All accidents must be reported immediately to the supervisor.
- Each vehicle must be always equipped with a working fire extinguisher.
- The gas tank must not be filled while the motor is running.
- No texting or cell phone use while driving.
- NOTE: If you have a CDL, special government regulations apply if you receive a traffic citation. You must report all traffic violations to the Utility. This applies when driving a C.M.V. or your personal vehicle.

7. SEWER COLLECTIONS SAFETY

MANHOLE SAFETY

- Before manhole entry, ensure that a confined space entry form is signed and completed.
- All confined spaces at RWU are considered permit required.
- Follow all confined space work procedures.
- Manhole covers must only be removed and replaced with a manhole hook or approved lifts.
- Before removing the cover, test for oxygen and explosive mixtures
- Sparks may be produced when removing the cover, resulting in an explosion.
- Smoking is NOT permitted in or around an open manhole.
- Keep the work area around the manhole clear of debris.
- Sweep away any dirt, rocks, and other loose items from around the cover prior to removing.
- Entirely remove the manhole cover with a manhole hook, slightly raise the lid, and slide it out of the way.
- Move the lid approximately 2 feet from the hole.
- Clear the rim of the manhole frame of all loose debris so it cannot fall or be blown onto the workers below.
- The minimum number of personnel for manhole entry is three.
- A Fixed metal rung ladder is prohibited at RWU and should be reported to a supervisor.
- Fall protection should always be used.
- Fall protection should always be used.

Whenever gasoline blowers are used near a manhole, the exhaust of the blower should always be away from or downwind of the manhole to prevent flammable gasses from igniting. The danger of fire must be avoided at all times. Blower suctions on the inlet (of the blowers) should be located where they pick up only fresh air and have no risk of engine exhaust being sucked in accidentally. After manhole work is completed and all personnel are out, the cover should be replaced with a manhole hook by sliding the cover into place. Never roll, lift, or drop a cover into place.

USING PNEUMATIC PLUGS

GENERAL SAFETY AND USAGE INSTRUCTIONS

- Property damage, bodily injury, and death may result if the plug fails.
- Read and understand the manufacturer's safety instructions before using plugs.
- Must wear safety glasses and a hard hat when using plugs.
- Do not enter the danger zone when using plugs.

- Measure the pipe diameter before selecting the plug to use.
- Inspect the plug for damage before and after use.
- Never use a plug in a pipe size different from the recommended usage range.
- Always attach an inflation hose so the plug can be inflated and deflated from outside the danger zone.
- Do not exceed the maximum recommended inflation pressure.
- Always use the proper fill assembly.
- Do not exceed the maximum allowable back pressure.
- Always release back pressure from the pipe before deflating the plug when conducting line pressure testing.

NEVER ENTER THE “DANGER ZONE”! THE “DANGER ZONE” IS LOCATED IN FRONT OF THE PLUGGED PIPE OPENING IN AN AREA THAT EXPANDS OUTWARDLY IN A CONE SHAPE. THIS AREA INCLUDES THE OPENING OF THE MANHOLE.

CLEAN PLUG BEFORE EVERY USE AND INSPECT FOR DAMAGES

Plugs may be cleaned with mild detergent and water. After cleaning, flush with water and allow drying before use.

Carefully inspect the plug and all related equipment for indications of wear or deterioration before each use. Look very carefully for evidence that any material of the plug assembly and related equipment has been damaged, weakened, or missing. During the inspection, look for:

- Cuts and abrasions
- Punctures
- Bulges or soft rubber
- Cracked castings
- Cracks in the rubber
- Corrosion
- Loose, corroded, damaged, or missing fittings
- Leaks from or damage to the inflator assembly
- Leaks from or damage to inflator extension hoses
- Dirt or debris lodged in the inflator valve that could cause a slow leak
- Loose or damaged binding clamps
- Eye bolts, chains, cables, and tether attachment in place and in proper working order
- Inflator valve core in place, adequately tightened and leak-free
- A properly working inflation pressure gauge to accurately determine inflation pressure
- **LOCKOUT/TAGOUT: CONTROL OF HAZARDOUS ENERGY SOURCE AND ELECTRICAL HAZARDS**

PURPOSE

The purpose of this instruction is to ensure the RWU complies with OSHA Control of Hazardous Energy Source (29 CFR 1910.147) and with the OSHA Electrical Work Practice Standards (29 CFR 1910.333(b)(2)(iii)(D) and (b)(2)(iv)(B)).

FLUSH TRUCK SAFETY

Flush Trucks are used to clean sewer lines. They are a very efficient piece of equipment. They can also be very dangerous if certain precautions are not taken before and during operation. Flush Trucks should be equipped with functioning strobe lights and other safety features.

BEFORE LEAVING

- Always perform your pre-trip inspection
- Always make sure you have ALL your PPE (Hard hat, safety vest, safety glasses, hearing protection, gloves, etc.)

SETTING UP

Almost all jetting operations take place in the street. Operators must be constantly aware of the traffic situation at their workstations. A few simple rules will help operators remain in a safe work zone.

- Always keep the vehicle between you and the oncoming traffic.
- Always use cones to mark your work zone.
- Always look before stepping around the corner of the truck into the path of oncoming traffic.
- Use the vehicle's revolving lights and flasher boards to warn traffic of your presence.
- Use signs, barricades, and flaggers if needed.

OPERATING THE TRUCK

- Watch for overhead power lines. No working within 10 feet of overhead power lines.
- Watch out for "pinch points" on the Flush truck. There are many on the truck that will cause injury if you are caught between the equipment.
- Always wear eye and hearing protection.
- Always wear a hard hat when using the vacuum boom on the truck.
- Always be aware of the open manhole or lift station you are working in.
- Understand the flush nozzle has a water pressure of up to 3,000 psi. This can cause severe harm.
- Understand hand signals and speak loudly and clearly when the truck operates. It is very loud, and misunderstandings can result in injury.
- Avoid making contact with the sewer; use appropriate PPE.
- Always put up all equipment and ensure the truck is road-ready before leaving a job.
- While every situation cannot be anticipated, great care must be exercised when operating, performing maintenance on, or assisting with the operation of a Flush truck.

CONFINED SPACE SAFETY

CONFINED SPACE ENTRY PROCEDURES

Confined Space Entry Procedures are necessary to prevent employees from entering or working in confined spaces that may contain noxious fumes, limited oxygen, or a potentially lethal atmosphere. These procedures were created to establish a safe working environment within confined spaces.

GENERAL REQUIREMENTS

Evaluate the workplace to determine if any spaces meet the requirements of a “Permit Required” Confined Space. The words “confined space” means a space that: Is large enough and so configured that an employee can bodily enter and perform assigned work.

- Has limited or restricted means for entry or exit.
- Is not designed for continuous employee occupancy and
- Contains or has the potential to contain a hazardous atmosphere.
- Hazardous Atmosphere – An atmosphere that may expose employees to the risk of death, incapacitation, impairment of ability to self-rescue, injury, or an acute illness from one or more of the following causes:
 - Flammable gas, vapor, or mist in excess of 10% of its lower flammable limit (LFL).
 - Combustible dust concentration that exceeds or meets its LFL.
 - Oxygen below 19.5% or above 23.5%
 - Atmospheric concentration exceeds any substance for which a dose or permissible exposure limit (PEL) has been established as a toxic and hazardous substance.
 - Any other atmospheric condition that is immediately dangerous to life or health.
- Contains a material that has the POTENTIAL for engulfing an entrant.
- It has an internal configuration such that an entrant could be trapped or asphyxiated by inwardly converging walls or be a floor that slopes downward and tapers to a smaller cross-section; and contains any other recognized serious safety or health hazard.
- If the workplace requires a permit, the Utility shall inform the exposed employees by posting “DANGER” signs or by any other means of the existence and location of and the danger posed by the permit spaces.

TRAINING

Employees shall be provided training to acquire the understanding, knowledge, and skills necessary for the safe performance of duties assigned. The training shall establish employee proficiency in the duties required.

- The employee will be trained before being assigned duties that require them to be the entry supervisor, attendant, or entrant into any confined space.
- The employee will be trained before there is a change in assigned duties.
- The employee will be trained whenever there is a change in permit space operations that presents a hazard that an employee has not been trained on previously.
- ENTRY PROCEDURE
- The following procedure shall be observed under any of the following conditions:
- Testing demonstrates the existence of dangerous or deficient conditions, and additional ventilation cannot reduce concentrations to safe levels.
- The atmosphere tests safe, but unsafe conditions can reasonably be expected to develop.
- Emergency exists when it is not feasible to wait for pre-entry procedures to take effect.
- If any of the conditions listed above exist, entry into the space will be as follows:
- A self-contained breathing apparatus shall be worn by anyone entering the space.
- At least one worker shall stand by the outside of the space, ready to assist in case of emergency.
- The standby worker shall have a self-contained breathing apparatus available immediately.
- There shall be at least one additional worker within sight or call of the standby worker.
- Continuous communications shall be maintained between the worker within the confined space and standby personnel.
- If there is any questionable action or non-movement by the worker inside, a verbal check will be made.

GLOSSARY

DEFINITIONS:

- Employer: Any state agency, board, commission, department, institution, college, or university receiving public funds.
- Employee: Any worker employed by a public employer may be exposed to hazardous chemicals under normal operating conditions or in a foreseeable emergency.
- Exposed: This means that an employee is subject to come in contact with a hazardous chemical during employment through any route of entry and potential or accidental exposure.
- Material Safety Data Sheet (MSDS): Written or printed material concerning a hazardous chemical that is prepared following the Federal Hazard Communication Act.
- Container: Any bag, barrel, box, canister, drum, reaction vessel, storage tank, or the like that contains a hazardous chemical, excluding pipes and vehicle fuel tanks.
- Label: Any written, printed, or graphic material displayed on or affixed to containers of hazardous chemicals.
- Hazardous Chemical: A substance with either a health or physical hazard or both.
- Workplace: An establishment, job site, or project at one geographical location containing one or more work areas under a public employer's control or direction.
- Work Area: A room or defined space in a workplace where hazardous chemicals are produced or used and where employees are present.
- PURCHASING CHEMICALS
- Chemical manufacturers must develop a Material Safety Data Sheet for each chemical or material they produce or import and must provide the MSDS automatically at the time of the initial shipment to the user. These MSDS are located in different areas of RWU:
 - Collections – Main Bay & Break Room Bulletin Boards at Operations Complex
 - Pump Stations – Pump Room of the Operations Complex
 - Maintenance Shop – Complex Supervisors Office at the Operations Complex
 - Environmental Compliance – Main Lab, North Wall
- The HR Administrator will be responsible for maintaining the MSDS books. Any person purchasing chemicals will be responsible for obtaining and forwarding the MSDS to the HR Administrator.

ACCIDENT REPORTING AND INVESTIGATION

REPORT ALL INJURIES TO YOUR SUPERVISOR

ACCIDENT REPORTING

REQUIREMENT: All employees must fill out an accident form and report an accident on the day of the incident unless the individual is hospitalized and incapable of doing so.

WHAT YOU SHOULD DO IF AN INJURY OCCURS

- If the accident creates a non-life-threatening injury, treat the injury and have someone else call for help. Remove the injured person from the exposure site as safely as possible. Contact the Supervisor for further directions on where the employee should go. In most cases, employees are referred to the utility-approved health care provider.
- In the event of a life-threatening injury, the person (employee) should go to the nearest Medical Facility immediately. This is usually decided by the ambulance or rescue personnel that you call to the scene, but it is always an option should the employee request it.

Your Department Supervisor will investigate all accidents within the department. Supervisors will report their findings to the Safety Committee and the accident investigation report. The Safety Committee will review all accidents and will make recommendations to the Manager/HR, if any.

Drug Testing must be conducted at:

Rogers Family & Occupational Medicine Clinic, LTD.

1615B W. Persimmon Street

Rogers, Arkansas 72756

479-636-7192

ROGERS WATER UTILITY
SAFETY MANUAL ACKNOWLEDGEMENT RECEIPT

I understand that the Employee Safety Manual describes essential information about Rogers Water Utilities policies and procedures. I should consult my supervisor regarding any questions not answered in the Safety Manual.

I have received, read, and understand the policies and procedures contained in this Manual.

EMPLOYEE'S SIGNATURE

DATE

EMPLOYEE'S NAME (TYPED OR PRINTED)

The Personnel Administrator shall retain the original of the receipt in the employee's personnel file.

RESOLUTION NO. 24-13

A RESOLUTION AMENDING THE *EMPLOYEE POLICY MANUAL* FOR THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES.

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

WHEREAS there is a need to update certain portions of the Rogers Water Utilities *Employee Policy Manual*; and

WHEREAS a document containing the proposed amendments is attached hereto as Exhibit 1. for consideration by the Commission.

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

Section 1. Subparagraph 13 (B) of the *Employee Policy Manual* concerning Holiday Pay is hereby amended to read as shown on the attached Exhibit 1.

Section 2. Subparagraph 8 (E) of the *Employee Policy Manual* concerning Inclement Weather is hereby amended to read as shown on the attached Exhibit 1.

Section 3. Section 10 of the *Employee Policy Manual* concerning compensatory time is hereby amended by adding a subsection (F) to read as shown on the attached Exhibit 1.

Section 4. Section 21 the *Employee Policy Manual* concerning Bereavement Leave is hereby amended to read as shown on the attached Exhibit 1.

Section 5. Section 30 of the *Employee Policy Manual* concerning Vehicle Use Policy is hereby amended to read as shown on the attached Exhibit 1.

Section 6: The management of the Rogers Water Utilities is authorized to republish the *Employee Policy Manual* as amended and repaginate, reformat, and correct typographical errors as needed in connection with the republication.

Section 7. Nothing in the *Employee Policy Manual*, and nothing herein, shall be construed as creating any contractual or other legal rights, or altering Rogers Water Utilities' at-will employment policy for employees.

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 Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 15th day of April 2024.

Peter Farmer, Chairman

ATTEST:

Brent Dobler, Acting Secretary

EXHIBIT 1

Holiday Pay

(B)Miscellaneous

- (1) When a holiday falls on a Saturday, it will be observed on the proceeding Friday. When a holiday falls on a Sunday, it will be observed on the following Monday.
- (2) In the event that an employee is required to work on a paid holiday, the employee may be granted a day off within the same pay period at a date that is agreeable to both the employee and the employee's supervisor.
- (3) An employee scheduled to work the day before or after a holiday must substitute accrued vacation or comp time, if absent. The employee may instead use accrued sick time while on FMLA or by submitting proof of treatment provided by a Physician or Hospital. Lack of prior approval (for vacation requests) or documentation (for sickness) will result in forfeiture of holiday pay. If holiday pay is forfeited then either vacation, sick leave, or comp time must be substituted for the holiday.
- (4) The employee's birthday accrues on the day of their Birthday. Birthdays cannot be carried over and will expire on the following Birthday.
- (5) Part-time employees are eligible to earn holiday pay on a pro-rated basis when the holiday occurs on the same day they are traditionally scheduled to work. The amount paid cannot exceed the typically scheduled hours for that day of the week.
- (6) An employee on leave of absence (includes disability) will not receive holiday pay if day before and after a holiday cannot be covered with either vacation, sick leave (if applicable), or comp time.

Inclement Weather

(E) Inclement Weather

It is the Superintendent's sole authority to close Utility offices due to extreme weather conditions. Essential employees are expected to report or remain on duty in the event of closure. The designation of "essential" is made by the Superintendent.

Non-essential employees affected by a closure will receive regular pay for the duration of the closure. Essential employees will also receive inclement weather pay (when applicable) plus pay for hours worked. Employees previously scheduled (prior to the day of office closings) to be on accrued vacation, sick, birthday/holiday, or comp-time may not substitute inclement weather pay. Inclement weather pay can only be applied to scheduled work days. The Superintendent shall set the amount of compensation for inclement weather pay.

When Utility offices are open, employees unable to report to work due to weather conditions may use accrued vacation or comp-time or birthday holiday. When partial day closings occur those employees unable to report to work due to weather conditions will receive inclement weather pay. Regular pay for closures shall not be included in the hours worked calculation for determining overtime pay.

Compensatory Time

10. COMPENSATORY TIME

F) Hours worked on a 'holiday' or 'weather closure day' that do not result in OT hours for the week may be moved to the Comp-time accrual bank as straight time hours, as long as total paid hours for the week are not less than 40.

21. BEREAVEMENT LEAVE

- (A) Bereavement Leave may be granted to full-time Utility employees to be used only in the death of a member of the employee's or the employee's spouse's family. Proof of the need for leave may be required.
- (1) Up to three (3) working days of paid leave are authorized for a death in the employee's immediate family. Immediate family shall include the employee's spouse, parents, step-parents, children, grandchildren, brothers or sisters, grandparents, and great grandparents. Also included are the employee's parents-in-law, step-children, step-grandchildren, brothers/sisters-in-law, step-parents-in-law, grandparents-in-law, and great grandparents-in-law.
- (2) One (1) working day of paid leave is authorized for a death in the employee's extended family. Extended family shall include the employee's aunts, uncles, nephews, nieces, and cousins of the employee and/or spouse.
- (B) Bereavement leave must be used within 14 calendar days of the death. The employee may use additional sick leave when the death includes an immediate family member as described in section (1). Employees seeking additional time beyond the use of bereavement leave should appeal to the Manager of their department.
- (C) The Superintendent retains the authority to modify the application of this policy.
- (D) Hours of paid Bereavement leave shall not be included in the hours worked calculation for determining overtime pay.

Vehicle Use Policy

30. VEHICLE USE POLICY

This policy document applies to all employees who operate RWU vehicles of any type on either a regular or occasional basis. The Rogers Water Utilities reserves the right to deny any employee the use of a RWU vehicle and may choose, to the extent permitted by applicable law, not to indemnify any employee who fails to adhere to the policies and procedures contained in this document.

- 1) In order to be authorized to operate a RWU vehicle, an operator shall be an employee of the Rogers Water Utilities and shall possess a valid Driver's License.
- 2) In the event an employee's driver's license is suspended or revoked for any reason, that employee shall promptly notify their Supervisor with written notice of said revocation or suspension, within (1) working day. The employee shall not operate a RWU vehicle during the term of the stipulated revocation and/or suspension. If an employee with a suspended or revoked license operates a RWU vehicle, RWU shall not indemnify nor shall it appear and defend the employee in the case of an accident. The Supervisor will take any appropriate disciplinary action against employees who operator RWU vehicle with a suspended or revoked license.
- 3) The driver and all occupants must wear seat belts at all times when operating any RWU vehicle or equipment.
- 4) The driver must obey all traffic laws at all times. It is incumbent upon all operators of RWU vehicles to follow all motor vehicle laws, rules of the road, and operate the vehicle in a safe and courteous manner.
- 5) The use of alcohol, illegal drugs, or any drugs or substances that may affect the employee's ability to drive safely are prohibited.
- 6) Alcoholic beverages or any illegal drugs are not permitted in RWU vehicles and equipment at any time.
- 7) Smoking, Vaping, and Tobacco Use is not permitted in RWU vehicles or equipment at any time.
- 8) Safety is always a primary concern, therefore, it is the responsibility of each employee to operate any RWU vehicle in a defensive way and obey traffic laws.
- 9) It is the responsibility of all RWU employees to report all vehicular infractions issued against them while operating a RWU vehicle. Failure to report an

infraction in accordance with this provision shall result in immediate suspension or revocation of driving privileges. Payment of any fines or legal costs associated with vehicular infractions incurred while operating a RWU vehicle shall be the sole responsibility of the driver. An authorized driver's failure to report vehicular infractions received while operating a RWU vehicle will result in disciplinary action.

- 10) In the event that RWU staff and/or vehicles are involved in an accident it is required that Management be notified immediately by phone (even if damage is minimal). Management will advise on the next steps to be taken (moving the vehicle, proper follow up care, drug screening, notifying law enforcement, etc.).
- 11) The transportation of Hazardous Materials must be in accordance with Department of Transportation regulations and approved in writing by the appropriate Department Head. Shipping through approved carriers whenever possible is recommended.
- 12) If flammable liquid must be transported, it must be transported in accordance with all federal, state, and local regulations.
- 13) Firearms are not allowed in a RWU vehicle at any time.
- 14) Unauthorized persons and animals are not permitted in RWU vehicles at any time.
- 15) Hitchhikers are prohibited in RWU vehicles at any time.
- 16) RWU-owned vehicles are to be used for official business only with reasonable consideration for use for meals, while in the course of performing business on behalf of the RWU.

Holiday Pay

(A) Miscellaneous

- (1) When a holiday falls on a Saturday, it will be observed on the proceeding Friday. When a holiday falls on a Sunday, it will be observed on the following Monday.
- (2) In the event that an employee is required to work on a paid holiday, the employee may be granted a day off within the same pay period at a date that is agreeable to both the employee and the employee's supervisor.
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When Utility offices are open, employees unable to report to work due to weather conditions may use accrued vacation or comp-time or birthday holiday. When partial day closings occur those employees unable to report to work due to weather conditions will receive inclement weather pay. **Regular pay for closures shall not be included in the hours worked calculation for determining overtime pay.**

Compensatory Time

10. COMPENSATORY TIME

- A) Non-exempt employees who work overtime are eligible to accumulate compensatory time calculated at a rate of one and one-half (1 1/2) hours worked beyond 40 regular hours. The Superintendent may determine whether an employee receives monetary overtime compensation, or accrue compensatory time, based on budget considerations.
- B) The Superintendent may establish a limit of allowed comp-time accrual not to exceed 80 hours. When an employee reaches the accrual limit, additional overtime worked will be paid as cash through regular payroll.
- C) Employees must seek approval from their supervisor to schedule time off using accrued comp-time. Comp-time may be used in quarter (1/4) hour increments.
- D) When an employee transfers from one Utility department to another, the originating department will pay out any accrued comp-time when requested by the receiving department.
- E) Any accrued comp-time balance will be paid to the employee upon termination of employment, based on the employee's wage at the time of termination.
- F) Hours worked on a 'holiday' or 'weather closure day' that do not result in OT hours for the week may be moved to the Comp-time accrual bank as straight time hours, as long as total paid hours for the week are not less than 40.

Bereavement Leave

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- (2) One (1) working day of paid leave is authorized for a death in the employee's extended family. Extended family shall include the employee's aunts, uncles, nephews, nieces, and cousins of the employee and/or spouse.
- (B) Bereavement leave must be used within 14 calendar days of the death. The employee may use additional sick leave when the death includes an immediate family member as described in section (1). Employees seeking additional time beyond the use of bereavement leave should appeal to the Manager of their department.
- (C) The Superintendent retains the authority to modify the application of this policy.
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- 1) In order to be authorized to operate a RWU vehicle, an operator shall be an employee of the Rogers Water Utilities and shall possess a valid Driver's License.
- 2) In the event an employee's driver's license is suspended or revoked for any reason, that employee shall promptly notify their Supervisor with written notice of said revocation or suspension, within (1) working day. The employee shall not operate a RWU vehicle during the term of the stipulated revocation and/or suspension. If an employee with a suspended or revoked license operates a RWU vehicle, RWU shall not indemnify nor shall it appear and defend the employee in the case of an accident. The Supervisor will take any appropriate disciplinary action against employees who operator RWU vehicle with a suspended or revoked license.
- 3) The driver and all occupants must wear seat belts at all times when operating any RWU vehicle or equipment.
- 4) The driver must obey all traffic laws at all times. It is incumbent upon all operators of RWU vehicles to follow all motor vehicle laws, rules of the road, and operate the vehicle in a safe and courteous manner.
- 5) The use of alcohol, illegal drugs, or any drugs or substances that may affect the employee's ability to drive safely are prohibited.
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- 9) It is the responsibility of all RWU employees to report all vehicular infractions issued against them while operating a RWU vehicle. Failure to report an infraction in accordance with this provision shall result in immediate suspension or revocation of driving privileges. Payment of any fines or legal costs associated with vehicular infractions incurred while operating a RWU vehicle shall be the

sole responsibility of the driver. An authorized driver's failure to report vehicular infractions received while operating a RWU vehicle will result in disciplinary action.

- 10) In the event that RWU staff and/or vehicles are involved in an accident it is required that Management be notified immediately by phone (even if damage is minimal). Management will advise on the next steps to be taken (moving the vehicle, proper follow up care, drug screening, notifying law enforcement, etc).
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