



ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA

JUNE 17, 2024

4:00 PM

AGENDA

CALL TO ORDER:

1. Employee Recognitions

ACTION ON MINUTES:

1. Minutes from the May 20, 2024 Water and Sewer Commission Meeting

REPORTS:

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

OLD BUSINESS:

NEW BUSINESS:

1. Resolution No. 24-19 Authorizing Renewal of a Contract for Janitorial Services for RWU - D. Daniel
2. Resolution No. 24-20 Amending the Compensation Administration Policy for RWU - D. Daniel
3. Resolution No. 24-21 Approving the Pool of Merit Pay Increase Funds for RWU - D. Daniel

ADJOURN:

Rogers Waterworks and Sewer Commission
May 20, 2024
Minutes

The Rogers Waterworks and Sewer Commission held its monthly meeting at 4:00 PM, May 20, 2024, in the Rogers Water Utilities Administration Building located at 601 S 2nd Street.

Present were Commissioners Paige Sultemeier, Kathy McClure, and Chairman Jerry Carmichael. Rogers Water Utilities staff present were Dana Daniel, Johnny Lunsford, Todd Beaver, Jerry Roegner, Mario Morales, Mark Landis, Aaron Short, David Ingram, Brian Sartain, Jered Sigmon, and Brent Dobler. Also in attendance was Robert Frazier with the Frazier Law Firm.

Chairman Carmichael called the meeting to order at 4:00 PM then called for action on the minutes from the regular April 15, 2024, Water and Sewer Commission meeting. Commissioner McClure made a motion to approve the April 15, 2024, minutes and Commissioner Sultemeier seconded. All in favor, minutes approved. Chairman Carmichael then called for action on the minutes from the special May 2, 2024, Water and Sewer Commission Meeting. Commissioner McClure made a motion to approve the May 2, 2024, minutes and Commissioner Sultemeier seconded. All in favor, minutes approved.

Chairman Carmichael 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 April 2024 was up 6.1% from April 2023 at \$1,196,884. Water consumption was up 3.5% from April 2023 at 217,721,000 gallons. The Water department reported a net income of \$188,593.24 for April 2024 and YTD income of \$4,704,016.62. The percentage of Fiscal Year Passed is at 83%. Water revenues are 87% of the budget and expenses are 77% of the budget.

The Sewer department billed revenue for the month of April 2024 is up 7.8% from April 2023 at \$1,400,013. Sewer consumption was up 3.9% from April 2023 at 177,387,600 gallons. The Sewer department reported a net income of \$460,873.47 for April 2024 and a YTD income of \$5,583,450.51. The percentage of Fiscal Year Passed is at 83%. Sewer revenues are 92% of the budget and expenses are 76% of budget.

Water and Sewer YTD income exceeds FY24 budgeted income for each company.

Total restricted and unrestricted funds are \$50.00 million for April 2024 compared to \$48.5 million as of April 2023.

Mr. Sigmon also elaborated (with the help of Brian Sartain) on the \$487,900 of Access & Impact Fee revenue collected in April.

Chairman Carmichael then recognized Todd Beaver for the Rogers Pollution Control Facility Reports. DMR summary is fine, FOG inspections are ongoing with no outstanding issues. RPCF sent six employees to training in Hot Springs and trained on equipment on the plant. Todd mentioned David Ingram's help in implementing the Cityworks software. The plant treated 330M gallons in April. Using our average dry flows, the amount treated should have been 255M gallons. Therefore, the plant treated roughly 74M gallons of I and I. This includes 4" of rain over 11 events.

Chairman Carmichael then recognized Brian Sartain for the Engineering Reports. Brian went over development plan review. Notably, several final plats have finished up and will be requesting water meters soon. RWU received bids for three City projects. Brian also went over proposed inspection reports and an upcoming change to the record drawing requirements from the consulting engineers. RWU is still working on the sewer capacity policy and has had meetings with all parties concerned and garnered valuable information to incorporate into the final policy. Approaching 90% completion on the plans for the Solids Handling Project out at the RPCF.

Chairman Carmichael then recognized Johnny Lunsford to present RESOLUTION No. 24-14 AUTHORIZING THE TRANSFER OF A CERTAIN BACKHOE TO THE CITY OF ROGERS, AND FOR OTHER PURPOSES. RWU currently has a surplus backhoe and would like to donate this piece of equipment to the Parks and Recreation department which needs a backhoe. Commissioner McClure made a motion to approve RESOLUTION No. 24-14 AUTHORIZING THE TRANSFER OF A CERTAIN BACKHOE TO THE CITY OF ROGERS, AND FOR OTHER PURPOSES. Commissioner Sultemeier seconded. All in favor, 3-0, RESOLUTION 24-14 passes.

Chairman Carmichael then recognized Johnny Lunsford to present RESOLUTION 24-15 A RESOLUTION APPROVING THE PURCHASE OF CERTAIN MOTOR VEHICLES; AUTHORIZING EXPENDITURE OF FUNDS FOR THE PURCHASE; WAIVING COMPETITIVE BIDDING; AND FOR OTHER PURPOSES. Johnny explained that vehicles have been difficult to source this year. These vehicles were not originally in the budget, but there were excess funds in other accounts. He would like to purchase these trucks with those excess funds after being made aware that they were available. Commissioner McClure made a motion to approve RESOLUTION 24-15 A RESOLUTION APPROVING THE PURCHASE OF CERTAIN MOTOR VEHICLES; AUTHORIZING EXPENDITURE OF FUNDS FOR THE PURCHASE; WAIVING COMPETITIVE BIDDING; AND FOR OTHER PURPOSES. Commissioner Sultemeier seconded the motion. All in favor, 3-0, RESOLUTION 24-15 passes.

Chairman Carmichael then recognized Johnny Lunsford to present RESOLUTION 24-16 A RESOLUTION APPROVING THE PURCHASE OF GOODS AND SERVICES THROUGH THE NATIONAL PURCHASING COOPERATIVE; WAVING REQUIREMENTS OF COMPETITIVE BIDDING FOR SUCH PURCHASES; AUTHORIZING PURCHASES OF A CAMERA VAN AND RELATED EQUIPMENT; AND FOR OTHER PURPOSES. Johnny explained that this was to purchase a new CCTV camera van. Commissioner McClure made a motion to approve RESOLUTION 24-16 A RESOLUTION APPROVING THE PURCHASE OF GOODS AND SERVICES THROUGH THE NATIONAL PURCHASING COOPERATIVE; WAVING REQUIREMENTS OF COMPETITIVE BIDDING FOR SUCH PURCHASES; AUTHORIZING PURCHASES OF A CAMERA VAN AND RELATED EQUIPMENT; AND FOR OTHER PURPOSES. Commissioner Sultemeier seconded the motion. All in favor, 3-0, RESOLUTION 24-16 passes.

Chairman Carmichael then recognized Brian Sartain to present the bid results for the Poplar Street Improvements from 8th to 1st. He explained that this is a very similar project to the Arkansas street improvements. All water and sewer mains in this corridor are to be replaced or abandoned except for one 16" water main between the 6th and 3rd. There were three bidders on this project. The City has advised that the low bidder (Tri Star) is not a qualified bidder, therefore they have made a recommendation to award this contract to the second low bidder (Crossland Heavy Contractors) for \$15,926,648.50. The water and sewer replacement portion of the bid is \$2,840,305. Sartain stated that staff recommends award of the water and sewer

portion of this project to Crossland Heavy Contractors in the amount of \$2,840,305. Commissioner McClure made a motion to approve the award to Crossland Heavy Contractors in the amount of \$2,840,305. Commissioner Sultemeier seconded the motion. All in favor, 3-0, motion passes.

Chairman Carmichael then recognized Aaron Short to present the bid results for the W. Pleasant Grove Road – North 28th Place project. He briefly went over the project and then presented the bid tab for the project. There were two bidders on the project. The low bid for the total water and sewer portion of the contract was \$182,177.00 from Crossland Heavy Contractors. The total amount of the street project was \$1,516,241.17. Short stated that staff recommends award of the water and sewer portion of this project to Crossland Heavy Contractors in the amount of \$182,177.00. Commissioner Sultemeier made a motion to approve the award to Crossland Heavy in the amount of \$182,177.00. Commissioner McClure seconded the motion. All in favor, 3-0, motion passes.

Chairman Carmichael then recognized Aaron Short to present the bid results for the W. Oak Street (52nd to Dodson) project. He briefly described the project and how the water and sewer mains would be extended or modified. The low bid for the project was \$8,911,173.70 from Crossland Heavy Contractors. The water and sewer portion of this project is \$524,031.00. Staff recommends award of the water and sewer portion of this project to Crossland Heavy Contractors in the amount of \$524,031.00. Commissioner McClure made a motion to approve the award to Crossland Heavy Contractors in the amount of \$524,031.00. Commissioner Sultemeier seconded the motion. All in favor, 3-0, motion passes.

Chairman Carmichael then recognized Jered Sigmon to present the FY25 Budget for both the water and sewer departments. Mr. Sigmon informed the Commission that the overall budget for revenues at the Water department for FY25 is \$20,474,760 and the overall budget for revenues at the Sewer department for FY25 is \$23,293,160. He then went over expenses, debt service and the change in restricted and unrestricted reserves, as well as total reserves budgeted for FY25 and what our newest minimum reserves would be. Mr. Sigmon also went over the proposed capital projects for FY25, which combined amount to 50,634,294. He then described in detail where those dollars would be spent in our water distribution system, our sanitary sewer collection system, and our Pollution Control Facility expansion. Chairman Carmichael let Mr. Sigmon know how much he appreciated the fact that Mr. Sigmon made this proposed budget available early so that they had plenty of time to review. Commissioner Sultemeier made a motion to approve the FY25 proposed budget. Commissioner McClure seconded. All in favor, 3-0, motion passed.

Chairman Carmichael then recognized Jered Sigmon to present RESOLUTION NO. 24-17 DESIGNATING AUTHORIZED SIGNATORIES FOR DEPOSITORIES FOR THE ROGERS WATERWORKS AND SEWER COMMISSION AND THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES. Mr. Sigmon explained that this was required due to the resignation of Commissioner Farmer. Commissioner McClure made a motion to approve RESOLUTION NO. 24-17 DESIGNATING AUTHORIZED SIGNATORIES FOR DEPOSITORIES FOR THE ROGERS WATERWORKS AND SEWER COMMISSION AND THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES. Commissioner Sultemeier seconded. All in favor, 3-0, resolution passed.

Chairman Carmichael then recognized Jerry Roegner to present the award of the SCADA Systems Redeployment and Related Services. Mr. Roegner stated that RWU received two bids, one from Brown and one from Garver. Staff recommends selection of Garver as the

professional services firm for the project; with staff being authorized to negotiate and approve the final form and content of the professional services contract. Commissioner McClure made a motion to approve Garver as the professional services firm for the project; with staff being authorized to negotiate and approve the final form and content of the professional services contract. Commissioner Sultemeier seconded. All in favor, 3-0, motion passes.

Chairman Carmichael then recognized Jerry Roegner to present RESOLUTION NO. 24-18 A RESOLUTION AUTHORIZING PURCHASE OF CERTAIN INFORMATION TECHNOLOGY (IT) SECURITY PRODUCTS AND SERVICES; APPROPRIATING FUNDS FOR THE PURCHASE; WAIVING COMPETITIVE BIDDING; AND FOR OTHER PURPOSES. Commissioner McClure made a motion to go into executive session, and Commissioner Sultemeier seconded. All in favor, 3-0, motion passes. The Commission then went into executive session due to the need for this information to be kept confidential to protect the security of the utility. After exiting the executive session and returning to the public meeting of the Rogers Water and Sewer Commission. Commissioner McClure made a motion to pass RESOLUTION NO. 24-18 A RESOLUTION AUTHORIZING PURCHASE OF CERTAIN INFORMATION TECHNOLOGY (IT) SECURITY PRODUCTS AND SERVICES; APPROPRIATING FUNDS FOR THE PURCHASE; WAIVING COMPETITIVE BIDDING; AND FOR OTHER PURPOSES. Commissioner Sultemeier seconded. All in favor, 3-0, RESOLUTION 24-18 passes.

With no further action, Chairman Carmichael asked for a motion to adjourn the meeting. Commissioner Sultemeier made a motion to adjourn, Commissioner McClure seconded. Meeting adjourned at 5:21pm.

Brent Dobler, Acting Secretary
File: rwwscmin 05202024

June 17, 2024

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

Billed Revenue and Consumption

May 2024	Billed Revenue Current Month	Billed Revenue YOY % Change	Consumption Current Month	Consumption YOY % Change
Water	\$1,348,387	4.0%	253,481,700	4.6%
Sewer	\$1,471,107	8.1%	190,404,000	4.4%

Budget vs Actuals

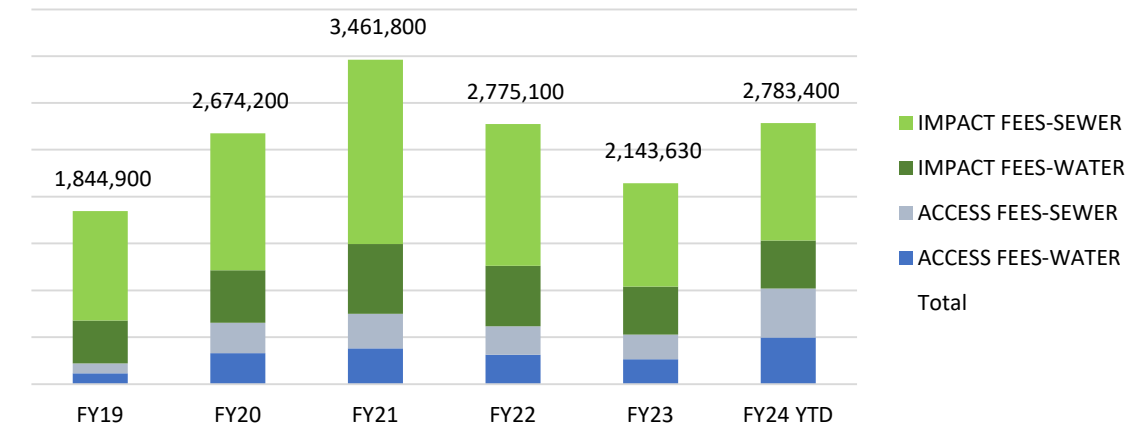
- May is 92% through the fiscal year. Relative to this benchmark:
- Water revenues: 97% of budget
 - Water expenses: 85%
 - Sewer revenues: 117% (104% without one-time ARPA grant of \$2.47M)
 - Sewer expenses: 83%

YTD Income (Loss)

Water and Sewer YTD income exceeds budgeted income and prior year income through same period.

Access & Impact Fee Revenue

\$706,200 collected this month. YTD actuals are 130% of the FY23 total and 214% of the FY24 budget.



Other Financial Reporting Items

- \$51.5M total unrestricted and restricted funds. \$50.0M last month. \$48.0M last year.
- 8% lost water (12-month rolling average).
- Accounts Receivable module implementation ongoing with support from Tyler Technologies.

Rogers Water Utilities

Monthly Income (Loss) comparisons

WATER					Cumulative	Cumulative
	FY 2022	FY 2023	FY 2024	Variance to PY	% Change to PY	
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	\$ 334,526.73	\$ 448,804.32	11.1%	
April	\$ 65,761.31	\$ 335,697.09	\$ 188,593.24	\$ 301,700.47	6.9%	
May	\$ 229,534.70	\$ 434,038.10	\$ 808,868.72	\$ 676,531.09	14.0%	
June	\$ 337,611.80	\$ 420,481.00				
YTD Income (Loss)	\$ 3,384,994.34	\$ 5,241,948.71	\$ 5,497,998.80	\$ 676,531.09	14.0%	
Income (Loss) Before APERS Pension Adjustment	\$ 3,384,994.34	\$ 5,241,948.71	\$ 5,497,998.80			
APERS Pension Adjustment	\$ 260,620.21	\$ 302,494.48				
Income per Audited Financial Stmts	\$ 3,645,614.55	\$ 5,544,443.19	\$ 5,497,998.80			
Annual Budget	\$ 2,675,000.00	\$ 3,415,000.00	\$ 3,740,000.00			

SEWER					Cumulative	Cumulative
	FY 2022	FY 2023	FY 2024	Variance to PY	% Change to PY	
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	\$ 485,250.55	\$ 1,394,896.15	37.4%	
April	\$ 178,311.71	\$ 492,677.70	\$ 460,873.47	\$ 1,363,091.92	32.3%	
May	\$ 302,311.30	\$ 710,512.68	\$ 981,742.23	\$ 1,634,321.47	33.1%	
June	\$ 701,261.24	\$ 589,243.57				
YTD Income (Loss)	\$ 4,933,278.07	\$ 5,520,114.84	\$ 6,565,192.74	\$ 1,634,321.47	33.1%	
			\$ 9,037,930.74	<< Including one-time ARPA grant.		
FY Income (Loss) Before APERS Pension Adjustment	\$ 4,933,278.07	\$ 5,520,114.84	\$ 6,565,192.74			
APERS Pension Adjustment	\$ 426,833.24	\$ 471,561.64				
Income per Audited Financial Stmts	\$ 5,360,111.31	\$ 5,991,676.48	\$ 6,565,192.74			
Annual Budget	\$ 3,960,000.00	\$ 4,620,000.00	\$ 3,348,250.00			



Budget Report Group Summary

For Fiscal: 2023-2024 Period Ending: 05/31/2024

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	1,988,577.84	18,369,371.98	-475,628.02	97.48%
Expense	15,105,000.00	15,105,000.00	1,179,709.12	12,871,373.18	2,233,626.82	85.21%
Fund: 1 - WATER Surplus (Deficit):	3,740,000.00	3,740,000.00	808,868.72	5,497,998.80	1,757,998.80	147.01%
Fund: 2 - SEWER						
Revenue	18,345,000.00	18,345,000.00	2,042,425.69	21,462,148.61	3,117,148.61	116.99%
Expense	14,996,750.00	14,996,750.00	1,060,683.46	12,424,217.87	2,572,532.13	82.85%
Fund: 2 - SEWER Surplus (Deficit):	3,348,250.00	3,348,250.00	981,742.23	9,037,930.74	5,689,680.74	269.93%
Report Surplus (Deficit):	7,088,250.00	7,088,250.00	1,790,610.95	14,535,929.54	7,447,679.54	205.07%

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	808,868.72	5,497,998.80	1,757,998.80
2 - SEWER	3,348,250.00	3,348,250.00	981,742.23	9,037,930.74	5,689,680.74
Report Surplus (Deficit):	7,088,250.00	7,088,250.00	1,790,610.95	14,535,929.54	7,447,679.54



Rogers Water Utilities, AR

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 05/31/2024

		2023-2024 May Activity	2022-2023 May Activity	May 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	735,358.63	723,795.93	11,562.70	1.60%	8,871,379.80	8,885,013.00	-13,633.20	-0.15%
1-4450.00	COMMERCIAL WATER	391,050.75	360,618.11	30,432.64	8.44%	4,549,708.16	4,346,313.54	203,394.62	4.68%
1-4460.00	INDUSTRIAL WATER	151,718.12	125,377.10	26,341.02	21.01%	1,501,416.98	1,492,962.63	8,454.35	0.57%
1-4470.00	HYDRANTS	1,194.80	1,210.00	-15.20	-1.26%	13,048.35	12,814.31	234.04	1.83%
1-4470.01	FIRE LINES	11,520.00	10,820.00	700.00	6.47%	123,006.11	117,690.67	5,315.44	4.52%
1-4470.02	LABOR SALES	5,166.14	5,374.22	-208.08	-3.87%	49,458.44	22,361.79	27,096.65	121.17%
1-4470.03	AR DEPT OF HEALTH FEE	12,033.81	11,869.58	164.23	1.38%	131,530.80	130,088.70	1,442.10	1.11%
1-4470.04	LARGE TAP FEES	3,400.00	0.00	3,400.00	0.00%	37,759.15	14,675.00	23,084.15	157.30%
1-4470.05	MACHINE TIME SALES	645.00	3,347.92	-2,702.92	-80.73%	22,837.91	21,163.43	1,674.48	7.91%
1-4470.06	HYDRANT METER RENTALS	5,488.00	5,313.00	175.00	3.29%	55,069.00	58,191.00	-3,122.00	-5.37%
1-4470.07	MISC. WATER SALES	182,007.02	7,941.16	174,065.86	2,191.95%	255,816.63	65,616.40	190,200.23	289.87%
1-4471.00	SERVICE CHG. INCOME	17,800.00	26,620.00	-8,820.00	-33.13%	207,085.00	202,294.29	4,790.71	2.37%
1-4471.05	PENALTY	36,158.73	36,467.43	-308.70	-0.85%	380,087.03	171,734.59	208,352.44	121.32%
1-4472.00	INTEREST INCOME-INVESTMNTS	84,440.49	37,561.17	46,879.32	124.81%	812,887.55	245,190.21	567,697.34	231.53%
1-4472.01	INTEREST INCOME-BANK ACCTS	12,995.87	8,468.27	4,527.60	53.47%	128,527.41	61,223.02	67,304.39	109.93%
1-4472.98	INTEREST INCOME-BOND FUNDS	3,436.87	2,506.05	930.82	37.14%	29,839.19	13,813.08	16,026.11	116.02%
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	1,195.00	1,195.00	0.00	0.00%	13,225.00	13,149.00	76.00	0.58%
1-4476.00	NEW CUSTOMER FEES	6,125.00	5,300.00	825.00	15.57%	59,925.00	56,325.00	3,600.00	6.39%
1-4476.10	ACCESS FEES	177,900.00	38,700.00	139,200.00	359.69%	495,300.00	264,300.00	231,000.00	87.40%
1-4476.20	IMPACT FEES	104,200.00	70,500.00	33,700.00	47.80%	514,900.00	484,200.00	30,700.00	6.34%
1-4482.00	INLAND BILLING REVENUE	5,562.75	5,509.25	53.50	0.97%	60,732.78	58,223.00	2,509.78	4.31%
1-4485.00	MISCELLANEOUS INCOME	39,180.86	19,333.30	19,847.56	102.66%	55,831.69	29,985.22	25,846.47	86.20%
	Revenue Total:	1,988,577.84	1,507,827.49	480,750.35	31.88%	18,369,371.98	16,779,059.88	1,590,312.10	9.48%
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5251	TRAVEL AND ENT EXPENSE	910.00	0.00	-910.00	0.00%	1,814.50	0.00	-1,814.50	0.00%
1-555-5252	TRAINING EXPENSE	1,500.00	0.00	-1,500.00	0.00%	1,750.00	1,346.85	-403.15	-29.93%
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	0.00	-58.50	0.00%	341.92	1,361.61	1,019.69	74.89%
1-555-5302	JANITORIAL EXPENSE	1,641.15	1,654.15	13.00	0.79%	18,278.78	18,672.08	393.30	2.11%
1-555-5305	MISCELLANEOUS	10,352.96	11,343.27	990.31	8.73%	70,674.21	153,018.23	82,344.02	53.81%
1-555-5350	UTILITIES	1,685.04	1,454.22	-230.82	-15.87%	22,779.48	29,736.39	6,956.91	23.40%
1-555-5400	ARKANSAS PUBLIC WATER FEE	23,460.80	11,730.40	-11,730.40	-100.00%	129,034.40	129,034.40	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2024

		2023-2024	2022-2023	May Variance		2023-2024	2022-2023	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-555-5402	CUSTOMER PAYMENT FEES	0.00	0.00	0.00	0.00%	125,249.10	0.00	-125,249.10	0.00%
1-555-5500	WATER PURCHASES	471,885.26	460,919.08	-10,966.18	-2.38%	5,259,713.82	5,000,047.04	-259,666.78	-5.19%
1-555-5580	EQUIP. MAINT. FEES	89.00	187.55	98.55	52.55%	3,379.00	3,893.01	514.01	13.20%
1-555-5581	SOFTWARE MAINTENANCE FEES	3,052.11	7,926.68	4,874.57	61.50%	152,395.15	127,886.76	-24,508.39	-19.16%
1-555-5600	INSURANCE-OTHER	-332.37	1,552.25	1,884.62	121.41%	10,460.74	18,175.87	7,715.13	42.45%
1-555-5650	ACCOUNTING/AUDIT EXPENSE	-1,714.39	1,135.61	2,850.00	250.97%	13,303.82	12,364.39	-939.43	-7.60%
1-555-5651	ATTORNEY RETAINER FEES	3,979.32	2,760.00	-1,219.32	-44.18%	23,433.97	26,220.00	2,786.03	10.63%
1-555-5653	LEGAL CLAIMS-MISCELLANOUS	3,790.68	0.00	-3,790.68	0.00%	3,790.68	0.00	-3,790.68	0.00%
1-555-5700	TRUSTEE FEES	0.00	0.00	0.00	0.00%	6,800.00	6,800.00	0.00	0.00%
1-555-5701	2016 BOND INTEREST	29,228.66	33,178.68	3,950.02	11.91%	355,748.42	370,031.76	14,283.34	3.86%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-25,408.13	-25,408.13	0.00	0.00%
1-555-5703	2012 BOND INTEREST	14,631.25	15,731.25	1,100.00	6.99%	165,343.75	177,112.50	11,768.75	6.64%
1-555-5704	2012 BOND REFUNDING COSTS	0.00	4,035.72	4,035.72	100.00%	40,357.20	44,392.92	4,035.72	9.09%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-2,192.41	-2,192.41	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	6,657.86	6,657.86	0.00	0.00%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	763.40	763.40	0.00	0.00%
1-555-5800	DEPRECIATION	242,480.01	242,480.01	0.00	0.00%	2,667,280.11	2,666,695.36	-584.75	-0.02%
1-555-5801	AMORT OF SOFTWARE HOSTING-AZT...	2,500.00	2,500.00	0.00	0.00%	27,500.00	27,500.00	0.00	0.00%
1-555-5802	AMORT OF SOFTWARE HOSTING-TYL...	1,105.00	1,105.00	0.00	0.00%	12,155.00	12,155.00	0.00	0.00%
1-555-5850	BAD DEBTS	3,000.00	2,819.07	-180.93	-6.42%	30,531.75	28,866.39	-1,665.36	-5.77%
Department 555 - GENERAL EXPENSES Total:		811,468.50	800,678.46	-10,790.04	-1.35%	9,121,936.52	8,835,142.23	-286,794.29	-3.25%
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	35,402.10	30,265.91	-5,136.19	-16.97%	386,744.00	350,947.56	-35,796.44	-10.20%
1-560-5102	CAPITALIZED COSTS	0.00	-20,490.00	-20,490.00	-100.00%	-87,883.75	-212,193.75	-124,310.00	-58.58%
1-560-5104	PERS-ENGINEERING	4,744.83	5,149.46	404.63	7.86%	55,046.50	52,905.31	-2,141.19	-4.05%
1-560-5105	HEALTH INSURANCE	0.00	6,949.57	6,949.57	100.00%	44,763.00	57,049.51	12,286.51	21.54%
1-560-5106	LIFE INSURANCE	166.81	136.36	-30.45	-22.33%	1,647.79	1,238.21	-409.58	-33.08%
1-560-5107	DISABILITY INSURANCE	90.42	42.20	-48.22	-114.27%	702.02	371.39	-330.63	-89.03%
1-560-5111	FICA	2,237.91	2,443.62	205.71	8.42%	28,260.99	26,123.37	-2,137.62	-8.18%
1-560-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	656.79	2,610.34	1,953.55	74.84%
1-560-5252	TRAINING EXPENSE	0.00	1,558.11	1,558.11	100.00%	2,400.06	1,933.11	-466.95	-24.16%
1-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	695.10	324.08	-371.02	-114.48%
1-560-5306	SUPPLIES	0.00	171.23	171.23	100.00%	2,247.21	3,327.53	1,080.32	32.47%
1-560-5307	OUTSIDE SERVICES	530.49	465.10	-65.39	-14.06%	14,389.01	9,196.66	-5,192.35	-56.46%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	42.50	42.50	100.00%	1,412.50	605.00	-807.50	-133.47%
1-560-5551	VEHICLE EXPENSE	335.31	423.11	87.80	20.75%	5,758.65	5,742.10	-16.55	-0.29%
1-560-5581	SOFTWARE MAINTENANCE	2,227.80	921.44	-1,306.36	-141.77%	7,714.09	9,277.93	1,563.84	16.86%
1-560-5601	WORKMANS COMPENSATION	602.81	602.81	0.00	0.00%	6,545.03	6,217.21	-327.82	-5.27%
1-560-5602	INSURANCE-BLDGS & CONTENTS	34.67	29.99	-4.68	-15.61%	334.57	308.13	-26.44	-8.58%
1-560-5603	INSURANCE-VEHICLES	53.10	53.10	0.00	0.00%	584.10	517.46	-66.64	-12.88%
1-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	23,833.26	23,833.26	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2024

		2023-2024 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
1-560-5950	TRANSFER ADMIN COSTS/SEWER	0.00	-4,200.00	-4,200.00	-100.00%	-26,800.00	-30,200.00	-3,400.00	-11.26%
	Department 560 - ENGINEERING Total:	48,592.91	26,731.17	-21,861.74	-81.78%	469,050.92	310,134.41	-158,916.51	-51.24%
	Department: 565 - FIELD								
1-565-5100	SALARIES FIELD	105,538.14	64,076.98	-41,461.16	-64.71%	1,011,304.79	778,491.55	-232,813.24	-29.91%
1-565-5102	CAPITALIZED COSTS	0.00	-630.00	-630.00	-100.00%	-12,270.00	-4,414.37	7,855.63	177.96%
1-565-5104	PERS-FIELD	13,593.55	10,988.14	-2,605.41	-23.71%	152,186.53	121,218.85	-30,967.68	-25.55%
1-565-5105	HEALTH INSURANCE	0.00	12,931.00	12,931.00	100.00%	107,517.40	123,806.05	16,288.65	13.16%
1-565-5106	LIFE INSURANCE	405.12	331.17	-73.95	-22.33%	4,060.31	3,504.95	-555.36	-15.85%
1-565-5107	DISABILITY INSURANCE	219.59	102.48	-117.11	-114.28%	1,722.31	1,104.25	-618.06	-55.97%
1-565-5110	UNIFORMS	1,083.35	820.24	-263.11	-32.08%	15,715.89	10,335.13	-5,380.76	-52.06%
1-565-5111	FICA	6,573.78	5,301.14	-1,272.64	-24.01%	74,012.84	58,650.51	-15,362.33	-26.19%
1-565-5251	TRAVEL AND TRAINING	0.00	1,880.76	1,880.76	100.00%	11,455.61	8,679.63	-2,775.98	-31.98%
1-565-5304	SAFETY EQUIPMENT	1,797.52	2,832.40	1,034.88	36.54%	19,067.36	5,676.47	-13,390.89	-235.90%
1-565-5305	MISCELLANEOUS	0.00	96.19	96.19	100.00%	2,425.73	460.64	-1,965.09	-426.60%
1-565-5306	OFFICE SUPPLIES	0.00	816.63	816.63	100.00%	2,466.25	3,403.30	937.05	27.53%
1-565-5307	OUTSIDE SERVICES	10.72	1,576.76	1,566.04	99.32%	6,308.94	10,148.58	3,839.64	37.83%
1-565-5308	DUES, SUBSCR, LICENSE	0.00	0.00	0.00	0.00%	980.30	751.00	-229.30	-30.53%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	180.00	0.00	-180.00	0.00%	3,551.29	8,105.98	4,554.69	56.19%
1-565-5350	UTILITIES	7,219.88	7,810.39	590.51	7.56%	87,485.78	91,298.33	3,812.55	4.18%
1-565-5551	VEHICLE MAINT.	10,476.61	4,695.49	-5,781.12	-123.12%	38,581.09	55,657.51	17,076.42	30.68%
1-565-5552	FIELD REPAIR AND MAINT.	40,002.61	23,973.86	-16,028.75	-66.86%	397,053.27	320,980.07	-76,073.20	-23.70%
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	33.36	0.00	-33.36	0.00%	5,428.37	250.54	-5,177.83	-2,066.67%
1-565-5557	EQUIPMENT MAINT.	654.02	612.09	-41.93	-6.85%	31,329.65	13,187.30	-18,142.35	-137.57%
1-565-5558	SUPPLIES, HAND TOOLS	247.24	5,231.27	4,984.03	95.27%	27,090.31	41,979.34	14,889.03	35.47%
1-565-5559	GAS AND OIL	4,067.02	4,494.98	427.96	9.52%	45,384.99	49,029.38	3,644.39	7.43%
1-565-5560	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00%	1,155.98	6,375.57	5,219.59	81.87%
1-565-5561	BUILDING MAINT.	706.97	636.48	-70.49	-11.07%	8,589.75	14,484.56	5,894.81	40.70%
1-565-5563	WATER TOWER MAINT	2,315.22	3,187.97	872.75	27.38%	22,294.55	11,129.20	-11,165.35	-100.32%
1-565-5581	SOFTWARE MAINTENANCE	282.84	0.00	-282.84	0.00%	3,422.14	0.00	-3,422.14	0.00%
1-565-5601	WORKMANS COMPENSATION	1,819.71	1,819.71	0.00	0.00%	20,056.67	23,194.72	3,138.05	13.53%
1-565-5602	INSURANCE-BLDGS & CONTENTS	1,522.05	1,978.64	456.59	23.08%	21,514.69	19,538.73	-1,975.96	-10.11%
1-565-5800	DEPRECIATION	9,166.66	9,166.66	0.00	0.00%	100,833.26	100,833.26	0.00	0.00%
	Department 565 - FIELD Total:	207,915.96	164,731.43	-43,184.53	-26.22%	2,211,543.39	1,877,861.03	-333,682.36	-17.77%
	Department: 570 - OFFICE								
1-570-5100	SALARIES OFFICE	69,924.94	45,429.61	-24,495.33	-53.92%	700,930.69	581,263.79	-119,666.90	-20.59%
1-570-5104	PERS-OFFICE	9,361.81	7,719.41	-1,642.40	-21.28%	105,290.26	89,902.78	-15,387.48	-17.12%
1-570-5105	HEALTH INSURANCE	51.16	7,967.03	7,915.87	99.36%	60,712.42	73,925.90	13,213.48	17.87%
1-570-5106	LIFE INSURANCE	190.65	155.84	-34.81	-22.34%	1,910.76	1,676.92	-233.84	-13.94%
1-570-5107	DISABILITY INSURANCE	103.34	48.23	-55.11	-114.26%	810.53	522.35	-288.18	-55.17%
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 05/31/2024

		2023-2024	2022-2023	May Variance		2023-2024	2022-2023	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-570-5111	FICA	4,481.66	3,668.27	-813.39	-22.17%	50,885.17	43,233.58	-7,651.59	-17.70%
1-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	0.00	433.68	433.68	100.00%
1-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	1,038.06	3,173.35	2,135.29	67.29%
1-570-5305	MISCELLANEOUS	99.70	255.27	155.57	60.94%	5,085.17	3,618.77	-1,466.40	-40.52%
1-570-5306	OFFICE SUPPLIES	3,343.91	601.41	-2,742.50	-456.01%	17,782.58	9,889.66	-7,892.92	-79.81%
1-570-5307	OUTSIDE SERVICES	4,763.43	669.03	-4,094.40	-611.99%	15,657.55	3,293.14	-12,364.41	-375.46%
1-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	1,412.60	527.69	-884.91	-167.70%
1-570-5309	POSTAGE/MAILING	17,700.78	13,037.67	-4,663.11	-35.77%	135,871.01	118,184.33	-17,686.68	-14.97%
1-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	925.14	119.24	-805.90	-675.86%
1-570-5311	PUBLIC RELATIONS	51.44	0.00	-51.44	0.00%	4,011.46	5,390.24	1,378.78	25.58%
1-570-5312	ARKANSAS ONE CALL	1,488.43	782.45	-705.98	-90.23%	7,284.90	7,390.48	105.58	1.43%
1-570-5313	CASH LONG/SHORT	-24.00	20.00	44.00	220.00%	-394.20	343.01	737.21	214.92%
1-570-5320	COMPUTER EXPENSE	150.29	624.90	474.61	75.95%	3,524.90	3,585.84	60.94	1.70%
1-570-5601	WORKMANS COMPENSATION	44.21	44.21	0.00	0.00%	478.35	565.87	87.52	15.47%
1-570-5950	TRANSFER ADMIN COSTS/SEWER	0.00	625.00	625.00	100.00%	-44,375.00	-13,125.00	31,250.00	238.10%
Department 570 - OFFICE Total:		111,731.75	81,648.33	-30,083.42	-36.85%	1,068,842.35	935,454.50	-133,387.85	-14.26%
Department: 990 - APERS PENSION									
1-990-9900	APERS PENSION ADJ.	0.00	0.00	0.00	0.00%	0.00	271,895.03	271,895.03	100.00%
Department 990 - APERS PENSION Total:		0.00	0.00	0.00	0.00%	0.00	271,895.03	271,895.03	100.00%
Expense Total:		1,179,709.12	1,073,789.39	-105,919.73	-9.86%	12,871,373.18	12,230,487.20	-640,885.98	-5.24%
Fund 1 Surplus (Deficit):		808,868.72	434,038.10	374,830.62	86.36%	5,497,998.80	4,548,572.68	949,426.12	20.87%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2024

		2023-2024 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	889,997.76	852,997.90	36,999.86	4.34%	9,811,771.10	9,472,321.70	339,449.40	3.58%
2-4450.00	COMMERCIAL SEWER	320,244.69	298,127.06	22,117.63	7.42%	3,384,332.42	3,188,707.03	195,625.39	6.13%
2-4460.00	INDUSTRIAL SEWER	226,808.17	184,639.13	42,169.04	22.84%	2,233,395.59	2,211,774.81	21,620.78	0.98%
2-4470.02	LABOR SALES	810.00	822.61	-12.61	-1.53%	21,313.37	8,276.41	13,036.96	157.52%
2-4470.03	MACHINE TIME SALES	575.00	1,897.34	-1,322.34	-69.69%	14,511.14	11,417.09	3,094.05	27.10%
2-4471.05	PENALTY	15,683.24	15,299.17	384.07	2.51%	169,076.73	95,489.00	73,587.73	77.06%
2-4472.00	INTEREST INCOME-INVESTMNTS	92,983.99	40,572.19	52,411.80	129.18%	1,090,137.35	308,732.64	781,404.71	253.10%
2-4472.01	INTEREST INCOME-BANK ACCTS	11,333.47	3,875.05	7,458.42	192.47%	59,697.71	49,195.66	10,502.05	21.35%
2-4472.98	INTEREST INCOME-BOND FUNDS	2,829.40	2,456.54	372.86	15.18%	30,727.61	13,127.55	17,600.06	134.07%
2-4474.00	SALE OF ASSETS	0.00	0.00	0.00	0.00%	12,170.94	8,395.50	3,775.44	44.97%
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	6,600.00	6,600.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	6,745.00	6,000.00	745.00	12.42%	66,565.00	62,700.00	3,865.00	6.16%
2-4476.10	ACCESS FEES	177,900.00	38,700.00	139,200.00	359.69%	522,300.00	258,630.00	263,670.00	101.95%
2-4476.20	IMPACT FEES	246,200.00	187,600.00	58,600.00	31.24%	1,250,900.00	1,052,800.00	198,100.00	18.82%
2-4482.00	INLAND BILLING REVENUE	5,562.75	5,509.25	53.50	0.97%	60,751.75	58,223.00	2,528.75	4.34%
2-4485.00	MISCELLANEOUS INCOME	44,152.22	62,868.35	-18,716.13	-29.77%	2,727,897.90	175,320.37	2,552,577.53	1,455.95%
	Revenue Total:	2,042,425.69	1,701,964.59	340,461.10	20.00%	21,462,148.61	16,981,710.76	4,480,437.85	26.38%
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5251	TRAVEL AND ENT EXPENSE	910.00	0.00	-910.00	0.00%	1,814.50	0.00	-1,814.50	0.00%
2-555-5252	TRAINING EXPENSE	1,500.00	0.00	-1,500.00	0.00%	2,500.00	1,346.83	-1,153.17	-85.62%
2-555-5300	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	0.00	10.95	10.95	100.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	58.50	0.00	-58.50	0.00%	341.92	1,361.60	1,019.68	74.89%
2-555-5302	JANITORIAL EXPENSE	1,641.15	1,654.15	13.00	0.79%	18,278.78	18,671.06	392.28	2.10%
2-555-5305	MISCELLANEOUS	10,450.35	11,364.33	913.98	8.04%	72,337.50	143,375.53	71,038.03	49.55%
2-555-5350	UTILITIES	1,634.22	1,442.03	-192.19	-13.33%	22,390.71	29,567.71	7,177.00	24.27%
2-555-5401	CITY FRANCHISE FEES	50,437.53	48,162.49	-2,275.04	-4.72%	601,196.84	531,013.49	-70,183.35	-13.22%
2-555-5402	CUSTOMER PAYMENT FEES	0.00	0.00	0.00	0.00%	125,249.04	0.00	-125,249.04	0.00%
2-555-5580	EQUIP. MAINT. FEES	89.00	187.55	98.55	52.55%	3,379.00	3,893.01	514.01	13.20%
2-555-5581	SOFTWARE MAINTENANCE FEES	2,618.78	7,926.68	5,307.90	66.96%	147,855.04	127,886.77	-19,968.27	-15.61%
2-555-5600	INSURANCE-OTHER	-1,888.15	795.60	2,683.75	337.32%	1,338.46	8,934.37	7,595.91	85.02%
2-555-5650	ACCOUNTING/AUDIT EXPENSE	-1,974.39	1,135.61	3,110.00	273.86%	13,303.82	12,364.39	-939.43	-7.60%
2-555-5651	ATTORNEY RETAINER FEES	3,939.32	3,080.00	-859.32	-27.90%	28,633.27	28,600.00	-33.27	-0.12%
2-555-5653	LEGAL CLAIMS-MISCELLANOUS	3,790.68	0.00	-3,790.68	0.00%	3,790.68	0.00	-3,790.68	0.00%
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%	2,056,083.26	2,066,083.26	10,000.00	0.48%
2-555-5801	AMORT OF SOFTWARE HOSTING-AZT...	2,500.00	2,500.00	0.00	0.00%	27,500.00	27,500.00	0.00	0.00%
2-555-5802	AMORT OF SOFTWARE HOSTING-TYL...	1,105.00	1,105.00	0.00	0.00%	12,155.00	12,155.00	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2024

		2023-2024 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-555-5850	BAD DEBTS	3,000.00	3,000.00	0.00	0.00%	33,000.00	33,317.70	317.70	0.95%
	Department 555 - GENERAL EXPENSES Total:	266,728.65	269,270.10	2,541.45	0.94%	3,175,147.82	3,050,081.67	-125,066.15	-4.10%
	Department: 560 - ENGINEERING								
2-560-5100	SALARIES ENGINEERING	37,889.35	22,456.81	-15,432.54	-68.72%	370,889.89	285,152.94	-85,736.95	-30.07%
2-560-5102	CAPITALIZED COSTS	0.00	-13,503.75	-13,503.75	-100.00%	-80,760.00	-150,950.00	-70,190.00	-46.50%
2-560-5104	PERS-ENGINEERING	5,058.04	3,822.66	-1,235.38	-32.32%	55,710.18	44,368.28	-11,341.90	-25.56%
2-560-5105	HEALTH INSURANCE	0.00	2,978.39	2,978.39	100.00%	23,527.68	27,621.51	4,093.83	14.82%
2-560-5106	LIFE INSURANCE	68.13	56.97	-11.16	-19.59%	627.13	633.24	6.11	0.96%
2-560-5107	DISABILITY INSURANCE	37.28	16.86	-20.42	-121.12%	273.64	186.50	-87.14	-46.72%
2-560-5111	FICA	2,417.18	1,823.76	-593.42	-32.54%	26,862.72	21,294.42	-5,568.30	-26.15%
2-560-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	656.80	4,860.36	4,203.56	86.49%
2-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	3,343.12	1,971.17	-1,371.95	-69.60%
2-560-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	588.17	324.09	-264.08	-81.48%
2-560-5306	SUPPLIES	0.00	60.36	60.36	100.00%	2,322.75	1,627.00	-695.75	-42.76%
2-560-5307	OUTSIDE SERVICES	250.92	138.73	-112.19	-80.87%	2,247.99	2,009.08	-238.91	-11.89%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	42.50	42.50	100.00%	215.50	357.00	141.50	39.64%
2-560-5551	VEHICLE EXPENSE	48.68	141.44	92.76	65.58%	3,082.60	1,701.76	-1,380.84	-81.14%
2-560-5581	SOFTWARE MAINTENANCE	2,433.12	273.12	-2,160.00	-790.86%	6,225.38	3,004.28	-3,221.10	-107.22%
2-560-5601	WORKMANS COMPENSATION	288.45	288.45	0.00	0.00%	3,124.12	3,555.93	431.81	12.14%
2-560-5602	INSURANCE-BLDGS & CONTENTS	34.67	29.99	-4.68	-15.61%	334.57	278.79	-55.78	-20.01%
2-560-5603	INSURANCE-VEHICLES	18.19	18.19	0.00	0.00%	281.14	200.09	-81.05	-40.51%
2-560-5800	DEPRECIATION	2,166.66	2,166.66	0.00	0.00%	23,833.26	23,833.26	0.00	0.00%
2-560-5950	TRANSFER ADMIN COSTS/WATER	0.00	4,200.00	4,200.00	100.00%	26,800.00	30,200.00	3,400.00	11.26%
	Department 560 - ENGINEERING Total:	50,710.67	25,011.14	-25,699.53	-102.75%	470,186.64	302,229.70	-167,956.94	-55.57%
	Department: 565 - FIELD								
2-565-5100	SALARIES FIELD	95,628.72	63,760.76	-31,867.96	-49.98%	966,553.79	797,056.49	-169,497.30	-21.27%
2-565-5102	CAPITALIZED COSTS	0.00	-507.50	-507.50	-100.00%	-3,097.50	-5,779.38	-2,681.88	-46.40%
2-565-5104	PERS-FIELD	12,304.33	10,897.66	-1,406.67	-12.91%	146,606.61	123,820.10	-22,786.51	-18.40%
2-565-5105	HEALTH INSURANCE	102.32	15,909.39	15,807.07	99.36%	134,385.15	147,147.31	12,762.16	8.67%
2-565-5106	LIFE INSURANCE	454.19	379.79	-74.40	-19.59%	4,688.24	3,978.40	-709.84	-17.84%
2-565-5107	DISABILITY INSURANCE	248.56	112.41	-136.15	-121.12%	1,833.20	1,172.27	-660.93	-56.38%
2-565-5110	UNIFORMS	1,514.25	1,006.28	-507.97	-50.48%	17,689.42	14,987.90	-2,701.52	-18.02%
2-565-5111	FICA	5,788.24	5,152.62	-635.62	-12.34%	69,540.01	58,819.70	-10,720.31	-18.23%
2-565-5251	TRAVEL AND TRAINING	0.00	1,593.72	1,593.72	100.00%	14,345.62	13,103.66	-1,241.96	-9.48%
2-565-5304	SAFETY EQUIPMENT	1,409.51	5,105.78	3,696.27	72.39%	7,020.22	7,952.24	932.02	11.72%
2-565-5305	MISCELLANEOUS	0.00	72.15	72.15	100.00%	3,206.00	839.05	-2,366.95	-282.10%
2-565-5306	OFFICE SUPPLIES	0.00	816.65	816.65	100.00%	3,093.74	3,756.32	662.58	17.64%
2-565-5307	OUTSIDE SERVICES	242.17	1,576.76	1,334.59	84.64%	10,051.36	10,407.14	355.78	3.42%
2-565-5308	DUES, SUBSCR, LICENSE	0.00	22.00	22.00	100.00%	1,456.10	304.00	-1,152.10	-378.98%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	198.00	0.00	-198.00	0.00%	30,731.23	4,007.11	-26,724.12	-666.92%
2-565-5350	UTILITIES	6,855.90	6,541.45	-314.45	-4.81%	73,050.50	71,439.79	-1,610.71	-2.25%

Prior-Year Comparative Income Statement

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		2023-2024	2022-2023	May Variance		2023-2024	2022-2023	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-565-5351	UTIL-GRIND STA-SW ATALANTA	555.52	556.73	1.21	0.22%	3,012.76	6,559.66	3,546.90	54.07%
2-565-5551	VEHICLE MAINT.	1,912.29	784.04	-1,128.25	-143.90%	48,169.40	28,621.60	-19,547.80	-68.30%
2-565-5552	FIELD REPAIR AND MAINT.	14,544.25	24,717.13	10,172.88	41.16%	151,487.06	558,234.19	406,747.13	72.86%
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	5,486.77	0.00	-5,486.77	0.00%	15,248.78	7,822.79	-7,425.99	-94.93%
2-565-5555	SCADA HAND TOOLS	33.35	0.00	-33.35	0.00%	1,940.74	272.44	-1,668.30	-612.36%
2-565-5556	FLUSHTRUCKS	5,178.38	513.88	-4,664.50	-907.70%	50,713.37	70,472.39	19,759.02	28.04%
2-565-5557	EQUIPMENT MAINT.	0.00	1,274.82	1,274.82	100.00%	15,786.10	7,478.54	-8,307.56	-111.09%
2-565-5558	SUPPLIES, HAND TOOLS	292.75	226.83	-65.92	-29.06%	11,098.49	13,784.54	2,686.05	19.49%
2-565-5559	GAS AND OIL	4,933.29	6,331.52	1,398.23	22.08%	55,420.17	61,899.44	6,479.27	10.47%
2-565-5560	GENERATOR MAINTENANCE	52.61	0.00	-52.61	0.00%	4,045.99	10,287.58	6,241.59	60.67%
2-565-5561	BUILDING MAINT.	707.00	636.50	-70.50	-11.08%	10,033.53	14,320.98	4,287.45	29.94%
2-565-5563	LIFT STATION MAINT	1,441.86	2,394.64	952.78	39.79%	25,101.10	18,580.94	-6,520.16	-35.09%
2-565-5581	SOFTWARE MAINTENANCE	282.84	0.00	-282.84	0.00%	5,298.14	8,237.12	2,938.98	35.68%
2-565-5601	WORKMANS COMPENSATION	1,977.55	2,081.55	104.00	5.00%	22,346.52	24,074.74	1,728.22	7.18%
2-565-5602	INSURANCE-BLDGS & CONTENTS	1,610.51	1,531.17	-79.34	-5.18%	16,922.21	15,182.85	-1,739.36	-11.46%
2-565-5800	DEPRECIATION	17,500.00	17,500.00	0.00	0.00%	192,500.00	192,500.00	0.00	0.00%
2-565-5804	AMORT OF SOFTWARE PERPETUAL LI...	0.00	0.00	0.00	0.00%	15,059.00	0.00	-15,059.00	0.00%
Department 565 - FIELD Total:		181,255.16	170,988.73	-10,266.43	-6.00%	2,126,071.23	2,291,332.01	165,260.78	7.21%
Department: 570 - OFFICE									
2-570-5100	SALARIES OFFICE	62,329.08	44,124.10	-18,204.98	-41.26%	596,249.51	549,196.44	-47,053.07	-8.57%
2-570-5104	PERS-OFFICE	8,346.91	7,466.01	-880.90	-11.80%	89,623.04	85,478.17	-4,144.87	-4.85%
2-570-5105	HEALTH INSURANCE	0.00	9,927.95	9,927.95	100.00%	70,639.77	82,641.37	12,001.60	14.52%
2-570-5106	LIFE INSURANCE	204.38	170.91	-33.47	-19.58%	2,036.64	1,788.17	-248.47	-13.90%
2-570-5107	DISABILITY INSURANCE	111.85	50.59	-61.26	-121.09%	967.95	533.18	-434.77	-81.54%
2-570-5111	FICA	4,045.73	3,557.79	-487.94	-13.71%	43,893.06	41,136.89	-2,756.17	-6.70%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	220.00	688.02	468.02	68.02%
2-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	130.00	6,003.02	5,873.02	97.83%
2-570-5305	MISCELLANEOUS	99.70	255.25	155.55	60.94%	5,056.82	3,618.86	-1,437.96	-39.74%
2-570-5306	OFFICE SUPPLIES	153.78	601.42	447.64	74.43%	10,852.06	9,077.48	-1,774.58	-19.55%
2-570-5307	OUTSIDE SERVICES	5,935.23	669.03	-5,266.20	-787.14%	35,001.04	3,395.18	-31,605.86	-930.90%
2-570-5308	ASSOC. DUES & EXPENSES	0.00	0.00	0.00	0.00%	1,781.15	527.69	-1,253.46	-237.54%
2-570-5309	POSTAGE/MAILING	17,700.76	13,037.68	-4,663.08	-35.77%	135,870.80	118,161.96	-17,708.84	-14.99%
2-570-5310	OFFICE MACHINE REPAIR	0.00	0.00	0.00	0.00%	925.15	119.24	-805.91	-675.87%
2-570-5311	PUBLIC RELATIONS	51.44	0.00	-51.44	0.00%	4,011.48	5,456.53	1,445.05	26.48%
2-570-5312	ARKANSAS ONE CALL	1,488.42	782.45	-705.97	-90.23%	7,284.90	7,390.47	105.57	1.43%
2-570-5320	COMPUTER EXPENSE	150.30	624.89	474.59	75.95%	5,881.89	3,585.94	-2,295.95	-64.03%
2-570-5601	WORKMANS COMPENSATION	46.45	46.45	0.00	0.00%	502.23	575.63	73.40	12.75%
2-570-5950	TRANSFER ADMIN COSTS/WATER	0.00	-625.00	-625.00	-100.00%	44,375.00	13,125.00	-31,250.00	-238.10%
Department 570 - OFFICE Total:		100,664.03	80,689.52	-19,974.51	-24.75%	1,055,302.49	932,499.24	-122,803.25	-13.17%

Prior-Year Comparative Income Statement

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		2023-2024	2022-2023	May Variance		2023-2024	2022-2023	YTD Variance	
		May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 591 - PCF ADMIN									
2-591-5100	SALARIES PCF	101,169.06	66,899.41	-34,269.65	-51.23%	1,025,304.87	872,010.57	-153,294.30	-17.58%
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	13,432.95	11,297.15	-2,135.80	-18.91%	155,437.56	133,894.15	-21,543.41	-16.09%
2-591-5105	HEALTH INSURANCE	0.00	15,884.71	15,884.71	100.00%	127,130.90	142,645.74	15,514.84	10.88%
2-591-5106	LIFE & DISABILITY INSURANCE	597.35	418.36	-178.99	-42.78%	5,531.69	4,370.04	-1,161.65	-26.58%
2-591-5110	UNIFORMS	1,133.73	921.67	-212.06	-23.01%	12,116.33	6,985.79	-5,130.54	-73.44%
2-591-5111	FICA	6,310.44	5,250.90	-1,059.54	-20.18%	73,282.16	63,834.64	-9,447.52	-14.80%
2-591-5251	TRAVEL AND TRAINING	0.00	163.63	163.63	100.00%	2,400.90	4,645.68	2,244.78	48.32%
2-591-5304	PERSONNEL SAFETY EQUIP.	1,202.09	3,024.43	1,822.34	60.25%	6,064.48	9,462.29	3,397.81	35.91%
2-591-5305	MISCELLANEOUS	1,887.01	0.00	-1,887.01	0.00%	2,652.76	255.18	-2,397.58	-939.56%
2-591-5306	OFFICE SUPPLIES & POSTAGE	0.00	77.93	77.93	100.00%	3,158.49	3,004.39	-154.10	-5.13%
2-591-5307	OUTSIDE SERVICES	0.00	396.00	396.00	100.00%	3,008.03	7,398.76	4,390.73	59.34%
2-591-5308	PUBLICATIONS AND DUES	150.00	150.00	0.00	0.00%	10,750.00	11,462.00	712.00	6.21%
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	5,464.10	1,187.02	-4,277.08	-360.32%	17,785.07	13,256.23	-4,528.84	-34.16%
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	556.13	1,337.46	781.33	58.42%	17,889.95	15,105.16	-2,784.79	-18.44%
2-591-5601	WORKMANS COMPENSATION	1,135.15	1,135.15	0.00	0.00%	12,338.10	12,889.04	550.94	4.27%
2-591-5602	INSURANCE-BLDGS & CONTENTS	4,959.67	4,273.19	-686.48	-16.06%	47,691.57	47,606.22	-85.35	-0.18%
2-591-5800	DEPRECIATION-WWTP	205,833.33	205,833.33	0.00	0.00%	2,264,166.63	2,264,166.63	0.00	0.00%
2-591-9112	2016 BOND INTEREST	19,116.65	23,183.35	4,066.70	17.54%	226,549.99	270,683.33	44,133.34	16.30%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-101,378.64	-101,378.64	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-35,396.46	-35,396.46	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	131.52	0.00	0.00%	1,446.72	1,446.72	0.00	0.00%
2-591-9116	2024 BOND INTEREST	1,007.24	0.00	-1,007.24	0.00%	1,007.24	0.00	-1,007.24	0.00%
2-591-9199	BOND ISSUE COSTS	0.00	0.00	0.00	0.00%	47,055.31	0.00	-47,055.31	0.00%
Department 591 - PCF ADMIN Total:		351,652.32	329,131.11	-22,521.21	-6.84%	3,926,208.24	3,745,012.72	-181,195.52	-4.84%
Department: 592 - PCF ENVIRONMENTAL									
2-592-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	5,299.07	5,444.57	145.50	2.67%
2-592-5306	LABORATORY SUPPLIES	332.84	0.00	-332.84	0.00%	2,645.98	3,976.49	1,330.51	33.46%
2-592-5307	OUTSIDE SERVICES	1,119.57	260.65	-858.92	-329.53%	7,520.23	10,035.59	2,515.36	25.06%
2-592-5314	PLANT RESEARCH	245.00	280.00	35.00	12.50%	2,506.52	7,152.11	4,645.59	64.95%
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	0.00	0.00	0.00%	1,807.53	695.55	-1,111.98	-159.87%
2-592-5970	CHEMICALS	2,877.16	384.16	-2,493.00	-648.95%	13,804.26	5,773.21	-8,031.05	-139.11%
Department 592 - PCF ENVIRONMENTAL Total:		4,574.57	924.81	-3,649.76	-394.65%	34,184.48	33,982.71	-201.77	-0.59%
Department: 593 - PCF OPS									
2-593-5251	TRAVEL & TRAINING	0.00	20.00	20.00	100.00%	807.60	2,880.57	2,072.97	71.96%
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	0.00	0.00	0.00%	230.37	407.04	176.67	43.40%

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		2023-2024 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
2-593-5307	OUTSIDE SERVICES	0.00	1,450.00	1,450.00	100.00%	19,339.92	7,271.85	-12,068.07	-165.96%
2-593-5350	UTILITIES	53,960.83	59,020.63	5,059.80	8.57%	560,857.20	667,279.86	106,422.66	15.95%
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	0.00	517.00	517.00	100.00%	3,655.73	11,712.78	8,057.05	68.79%
2-593-5970	CHEMICALS	15,477.25	-4,550.40	-20,027.65	-440.13%	109,227.89	119,333.53	10,105.64	8.47%
Department 593 - PCF OPS Total:		69,438.08	56,457.23	-12,980.85	-22.99%	698,885.02	809,999.63	111,114.61	13.72%
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	2,128.54	40.00	-2,088.54	-5,221.35%
2-594-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	561.13	437.35	-123.78	-28.30%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	407.19	105.00	-302.19	-287.80%
2-594-5307	OUTSIDE SERVICES	963.60	5,862.00	4,898.40	83.56%	48,634.70	52,884.78	4,250.08	8.04%
2-594-5551	VEHICLE EXPENSE	0.00	114.50	114.50	100.00%	5,336.98	2,037.88	-3,299.10	-161.89%
2-594-5557	EQUIPMENT MAINT.	3,966.38	21,251.90	17,285.52	81.34%	387,353.16	311,077.26	-76,275.90	-24.52%
2-594-5559	SUPPORT EQUIPMENT	437.99	0.00	-437.99	0.00%	437.99	844.00	406.01	48.11%
2-594-5560	EQUIPMENT RENTAL	0.00	60.66	60.66	100.00%	1,688.37	1,286.65	-401.72	-31.22%
2-594-5561	BLDGS. & GROUNDS MAINT.	1,990.10	6,606.59	4,616.49	69.88%	23,639.27	20,219.24	-3,420.03	-16.91%
2-594-5562	MAINTENANCE SUPPLIES	118.74	1,446.21	1,327.47	91.79%	9,546.20	11,855.51	2,309.31	19.48%
Department 594 - PCF MAINTENANCE Total:		7,476.81	35,341.86	27,865.05	78.84%	479,733.53	400,787.67	-78,945.86	-19.70%
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	865.00	70.89	-794.11	-1,120.20%	6,573.19	9,045.64	2,472.45	27.33%
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	30,311.90	27,639.54	-2,672.36	-9.67%	486,917.28	509,365.64	22,448.36	4.41%
2-595-5981	SLUDGE DISPOSAL REVENUE	-2,993.73	-4,073.02	-1,079.29	-26.50%	-35,950.39	-33,497.14	2,453.25	7.32%
Department 595 - PCF SMS DISPOSAL EXPENSE Total:		28,183.17	23,637.41	-4,545.76	-19.23%	458,498.42	484,914.14	26,415.72	5.45%
Department: 990 - APERS PENSION									
2-990-9900	APERS PENSION ADJ.	0.00	0.00	0.00	0.00%	0.00	434,460.97	434,460.97	100.00%
Department 990 - APERS PENSION Total:		0.00	0.00	0.00	0.00%	0.00	434,460.97	434,460.97	100.00%
Expense Total:		1,060,683.46	991,451.91	-69,231.55	-6.98%	12,424,217.87	12,485,300.46	61,082.59	0.49%
Fund 2 Surplus (Deficit):		981,742.23	710,512.68	271,229.55	38.17%	9,037,930.74	4,496,410.30	4,541,520.44	101.00%
Total Surplus (Deficit):		1,790,610.95	1,144,550.78	646,060.17	56.45%	14,535,929.54	9,044,982.98	5,490,946.56	60.71%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2024

Group Summary

Department...	2023-2024 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	1,988,577.84	1,507,827.49	480,750.35	31.88%	18,369,371.98	16,779,059.88	1,590,312.10	9.48%
Revenue Total:	1,988,577.84	1,507,827.49	480,750.35	31.88%	18,369,371.98	16,779,059.88	1,590,312.10	9.48%
Expense								
555 - GENERAL EXPENSES	811,468.50	800,678.46	-10,790.04	-1.35%	9,121,936.52	8,835,142.23	-286,794.29	-3.25%
560 - ENGINEERING	48,592.91	26,731.17	-21,861.74	-81.78%	469,050.92	310,134.41	-158,916.51	-51.24%
565 - FIELD	207,915.96	164,731.43	-43,184.53	-26.22%	2,211,543.39	1,877,861.03	-333,682.36	-17.77%
570 - OFFICE	111,731.75	81,648.33	-30,083.42	-36.85%	1,068,842.35	935,454.50	-133,387.85	-14.26%
990 - APERS PENSION	0.00	0.00	0.00	0.00%	0.00	271,895.03	271,895.03	100.00%
Expense Total:	1,179,709.12	1,073,789.39	-105,919.73	-9.86%	12,871,373.18	12,230,487.20	-640,885.98	-5.24%
Fund 1 Surplus (Deficit):	808,868.72	434,038.10	374,830.62	86.36%	5,497,998.80	4,548,572.68	949,426.12	20.87%

Prior-Year Comparative Income Statement

For the Period Ending 05/31/2024

Department...	2023-2024 May Activity	2022-2023 May Activity	May Variance Favorable / (Unfavorable)	Variance %	2023-2024 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 2 - SEWER								
Revenue								
	2,042,425.69	1,701,964.59	340,461.10	20.00%	21,462,148.61	16,981,710.76	4,480,437.85	26.38%
Revenue Total:	2,042,425.69	1,701,964.59	340,461.10	20.00%	21,462,148.61	16,981,710.76	4,480,437.85	26.38%
Expense								
555 - GENERAL EXPENSES	266,728.65	269,270.10	2,541.45	0.94%	3,175,147.82	3,050,081.67	-125,066.15	-4.10%
560 - ENGINEERING	50,710.67	25,011.14	-25,699.53	-102.75%	470,186.64	302,229.70	-167,956.94	-55.57%
565 - FIELD	181,255.16	170,988.73	-10,266.43	-6.00%	2,126,071.23	2,291,332.01	165,260.78	7.21%
570 - OFFICE	100,664.03	80,689.52	-19,974.51	-24.75%	1,055,302.49	932,499.24	-122,803.25	-13.17%
591 - PCF ADMIN	351,652.32	329,131.11	-22,521.21	-6.84%	3,926,208.24	3,745,012.72	-181,195.52	-4.84%
592 - PCF ENVIRONMENTAL	4,574.57	924.81	-3,649.76	-394.65%	34,184.48	33,982.71	-201.77	-0.59%
593 - PCF OPS	69,438.08	56,457.23	-12,980.85	-22.99%	698,885.02	809,999.63	111,114.61	13.72%
594 - PCF MAINTENANCE	7,476.81	35,341.86	27,865.05	78.84%	479,733.53	400,787.67	-78,945.86	-19.70%
595 - PCF SMS DISPOSAL EXPENSE	28,183.17	23,637.41	-4,545.76	-19.23%	458,498.42	484,914.14	26,415.72	5.45%
990 - APERS PENSION	0.00	0.00	0.00	0.00%	0.00	434,460.97	434,460.97	100.00%
Expense Total:	1,060,683.46	991,451.91	-69,231.55	-6.98%	12,424,217.87	12,485,300.46	61,082.59	0.49%
Fund 2 Surplus (Deficit):	981,742.23	710,512.68	271,229.55	38.17%	9,037,930.74	4,496,410.30	4,541,520.44	101.00%
Total Surplus (Deficit):	1,790,610.95	1,144,550.78	646,060.17	56.45%	14,535,929.54	9,044,982.98	5,490,946.56	60.71%

Fund	2023-2024	2022-2023	May Variance		2023-2024	2022-2023	YTD Variance	
	May Activity	May Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	808,868.72	434,038.10	374,830.62	86.36%	5,497,998.80	4,548,572.68	949,426.12	20.87%
2 - SEWER	981,742.23	710,512.68	271,229.55	38.17%	9,037,930.74	4,496,410.30	4,541,520.44	101.00%
Total Surplus (Deficit):	1,790,610.95	1,144,550.78	646,060.17	56.45%	14,535,929.54	9,044,982.98	5,490,946.56	60.71%



Balance Sheet

Account Summary

As Of 05/31/2024

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	106,090.72	199,783.02	-93,692.30
1-0100.11	CHECKING-FNBANK OF ROGERS	779,914.37	766,843.27	13,071.10
1-0111.05	SAVINGS-UTILITY MONEY FUND	5,012,489.25	2,605,247.94	2,407,241.31
1-0111.08	SAVINGS-DEPR MONEY FUND	113,738.23	143,837.78	-30,099.55
1-0111.09	SAVINGS-O & M MONEY FUND	468,208.97	2,286,091.17	-1,817,882.20
1-0120.00	ACCESS/IMPACT FEES-SIMMONS	760,727.61	424,364.39	336,363.22
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		7,242,894.15	6,427,892.57	815,001.58
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	2,300,000.00	1,071,947.34	1,228,052.66
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	1,067,000.00	22,654.79
1-0215.11	INVESTMENT-DEPRECIATION	567,254.22	540,891.24	26,362.98
1-0215.15	INVESTMENT-O&M	2,200,000.00	543,149.11	1,656,850.89
1-0215.16	INVESTMENT-DEPRECIATION	896,164.68	878,000.00	18,164.68
1-0215.17	INVESTMENT-O&M	1,100,000.00	1,083,292.52	16,707.48
1-0215.19	INVESTMENT-O&M	0.00	1,110,000.00	-1,110,000.00
1-0215.21	INVESTMENT-O&M	1,105,854.55	1,057,000.00	48,854.55
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	0.00	1,104,000.00	-1,104,000.00
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:		16,838,312.56	15,805,443.16	1,032,869.40
GLCategory: 030 - ACCOUNTS RECEIVABLE				
1-0300.00	ACCTS REC-CUSTOMERS	2,029,659.25	1,849,697.77	179,961.48
1-0300.01	UNAPPLIED CREDITS	-28,047.75	-126,641.64	98,593.89
1-0300.05	ACCTS REC-OTHER	17,083.10	17,929.07	-845.97
1-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	3,698.08	-4,866.03	8,564.11
1-0300.15	ACCTS REC-UNBILLED REVENUE	795,000.00	740,000.00	55,000.00
1-0300.20	ALLOWANCE FOR BAD DEBTS	-176,201.07	-141,492.67	-34,708.40
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,641,191.61	2,334,626.50	306,565.11
GLCategory: 035 - DUE FROM OTHER FUNDS				
1-0350.02	DUE FROM SEWER	41,286,984.00	17,125,297.72	24,161,686.28
Total GLCategory 035 - DUE FROM OTHER FUNDS:		41,286,984.00	17,125,297.72	24,161,686.28
GLCategory: 040 - OTHER CURRENT ASSETS				
1-0400.00	ACCRUED INTEREST	141,000.00	56,321.51	84,678.49
1-0400.01	PREPAID PROFESSIONAL FEES	5,196.18	1,135.61	4,060.57
1-0400.05	PREPAID-WORKMANS COMP	14,618.91	17,267.06	-2,648.15
1-0400.10	PREPAID-INSURANCE	4,347.61	33,869.37	-29,521.76

Balance Sheet

As Of 05/31/2024

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0400.15	PREPAID-MAINT CONTRACT	16,185.39	51,791.10	-35,605.71
Total GLCategory 040 - OTHER CURRENT ASSETS:		181,348.09	160,384.65	20,963.44
GLCategory: 050 - RESTRICTED FUNDS				
1-0500.00	CHECKING-METER DEPOSITS	516,740.38	391,541.47	125,198.91
1-0512.14	REGIONS BANK - DEBT - 2012	509,228.39	302,597.13	206,631.26
1-0516.14	REGIONS BANK - DEBT - 2016	283,897.87	258,507.64	25,390.23
Total GLCategory 050 - RESTRICTED FUNDS:		1,309,866.64	952,646.24	357,220.40
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	880,420.21	1,001,341.84	-120,921.63
Total GLCategory 060 - INVENTORY:		880,420.21	1,001,341.84	-120,921.63
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	660,109.49	642,556.44	17,553.05
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	902,242.05	35,390.68
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	4,864,744.94	4,252,185.49	612,559.45
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	1,759,281.50	5,200.00
1-0800.14	LAND	273,619.89	273,619.89	0.00
1-0800.15	EASEMENTS	462,045.70	462,010.70	35.00
1-0800.20	CONTRIBUTED MAIN LINE	62,815,570.28	59,218,274.53	3,597,295.75
1-0800.25	CONSTRUCTION IN PROGRESS	5,857,431.50	5,239,084.78	618,346.72
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-424,088.97	-415,040.87	-9,048.10
1-0800.51	ACCM DEPR-VEHICLES	-552,442.63	-504,808.05	-47,634.58
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-49,360.16	-47,371.40	-1,988.76
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-682,909.98	-615,226.04	-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	-48,459.99	-59,140.67	10,680.68
1-0800.58	ACCM DEPR-WATER METERS	-1,357,620.68	-1,104,760.57	-252,860.11
1-0800.59	ACCM DEPR-WATER SERVICE	-1,370,308.96	-1,346,468.53	-23,840.43
1-0800.60	ACCM DEPR-WATER TOWERS	-5,468,988.05	-5,335,411.64	-133,576.41
1-0800.61	ACCM DEPR-MAINLINE	-22,176,324.58	-20,857,421.65	-1,318,902.93
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,387,330.85	-1,303,784.69	-83,546.16
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-14,128,460.83	-13,071,012.97	-1,057,447.86
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		105,903,822.78	101,207,792.36	4,696,030.42
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	-205,315.00	-162,055.00	-43,260.00
Total GLCategory 081 - INTANGIBLE ASSETS:		209,185.00	252,445.00	-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**:		177,399,907.14	145,254,992.69	32,144,914.45
Total Assets:		177,399,907.14	145,254,992.69	32,144,914.45

Liability

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

1-1100.00	ACCOUNTS PAYABLE-TRADE	2,011,999.62	659,328.15	-1,352,671.47
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLU	587,239.44	977,879.93	390,640.49
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	20,000.00	15,000.00	-5,000.00
1-1100.10	ACCOUNTS PAYABLE-H2O PROGRAM	-90.00	0.00	90.00
1-1100.30	STATE INC TAX WITHHELD	0.00	5,391.45	5,391.45

Balance Sheet

As Of 05/31/2024

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1100.51	SALES/USE TAX PAYABLE	75,812.42	86,409.08	10,596.66
1-1109.01	MISC PAYROLL DEDUCTIONS	-148.39	5.80	154.19
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	458.30	366.62	-91.68
Total GLCategory 100 - ACCOUNTS PAYABLE:		2,695,271.39	1,744,381.03	-950,890.36
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	94,161.37	23,110.93	-71,050.44
1-1200.65	ACCRUED VAC/SICK LEAVE	702,779.95	316,126.83	-386,653.12
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	-5,706.03	161,088.10	166,794.13
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	29,518.55	30,846.05	1,327.50
1-1258.12	2012 BOND PREMIUM	12,954.05	15,345.77	2,391.72
1-1258.16	2016 BOND PREMIUM	330,305.47	358,023.43	27,717.96
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-266,355.95	-310,748.87	-44,392.92
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-86,551.23	-93,814.35	-7,263.12
1-1279.16	2016 PREPAID BOND INSURANCE	-9,923.14	-10,755.94	-832.80
1-1280.12	LONG-TERM BONDS - 2012	5,250,000.00	5,730,000.00	480,000.00
1-1280.16	LONG-TERM BONDS - 2016	11,175,000.00	11,570,000.00	395,000.00
Total GLCategory 120 - ACCRUED LIABILITIES:		17,226,183.04	17,789,221.95	563,038.91
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,389,516.50	1,343,639.00	-45,877.50
1-1300.01	ACCESS/IMPACT FEES	315,825.00	115,200.00	-200,625.00
1-1300.02	ARO DEPOSITS	45,475.00	28,009.80	-17,465.20
Total GLCategory 130 - OTHER LIABILITIES:		1,750,816.50	1,486,848.80	-263,967.70
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	38,564,211.89	17,226,623.38	-21,337,588.51
Total GLCategory 135 - DUE TO OTHER FUNDS:		38,564,211.89	17,226,623.38	-21,337,588.51
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 **:		62,310,950.59	39,705,277.99	-22,605,672.60
Total Liability:		62,310,950.59	39,705,277.99	-22,605,672.60
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	69,763,301.62	66,068,751.07	3,694,550.55
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:		109,590,957.75	101,001,142.02	8,589,815.73
Total ** EQUITY **:		109,590,957.75	101,001,142.02	8,589,815.73
Total Beginning Equity:		109,590,957.75	101,001,142.02	8,589,815.73
Total Revenue		18,369,371.98	16,779,059.88	1,590,312.10
Total Expense		12,871,373.18	12,230,487.20	-640,885.98
Revenues Over/(Under) Expenses		5,497,998.80	4,548,572.68	949,426.12
Total Equity and Current Surplus (Deficit):		115,088,956.55	105,549,714.70	9,539,241.85
Total Liabilities, Equity and Current Surplus (Deficit):		177,399,907.14	145,254,992.69	32,144,914.45

Balance Sheet

As Of 05/31/2024

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	169,335.64	210,211.06	-40,875.42
2-0111.09	SAVINGS-O & M MONEY FUND	2,782,208.41	2,751,736.45	30,471.96
2-0120.00	ACCESS/IMPACT FEES-SIMMONS	1,091,884.25	791,129.28	300,754.97
Total GLCategory 010 - CASH-DEMAND DEPOSITS:		4,043,578.30	3,753,226.79	290,351.51
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	1,523,000.00	70,393.07
2-0215.03	INVESTMENT-O&M	0.00	1,083,292.50	-1,083,292.50
2-0215.04	INVESTMENT-O&M	2,000,000.00	536,000.00	1,464,000.00
2-0215.05	INVESTMENT-O&M	1,089,115.03	1,041,000.00	48,115.03
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	2,000,000.00	1,070,000.00	930,000.00
2-0215.11	INVESTMENT-O&M	1,114,973.45	1,074,356.95	40,616.50
2-0215.12	INVESTMENT-O&M	0.00	1,505,000.00	-1,505,000.00
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	0.00	1,000,000.00	-1,000,000.00
2-0215.23	INVESTMENT-O&M	824,898.20	812,385.16	12,513.04
2-0215.30	INVESTMENT-O&M	2,000,000.00	1,260,000.00	740,000.00
2-0215.31	INVESTMENT-O&M	0.00	763,831.79	-763,831.79
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	2,000,000.00	1,101,311.21	898,688.79
Total GLCategory 020 - INVESTMENTS:		21,255,431.21	21,053,094.73	202,336.48
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,542,966.46	1,388,353.84	154,612.62
2-0300.05	ACCTS REC-OTHER	59,358.93	36,329.90	23,029.03
2-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	6,891.70	-8,412.72	15,304.42
2-0300.15	ACCTS REC-UNBILLED REVENUE	760,000.00	745,000.00	15,000.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-199,159.27	-163,639.17	-35,520.10
Total GLCategory 030 - ACCOUNTS RECEIVABLE:		2,170,057.82	1,997,631.85	172,425.97
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	38,564,211.89	17,226,623.38	21,337,588.51
Total GLCategory 035 - DUE FROM OTHER FUNDS:		38,564,211.89	17,226,623.38	21,337,588.51
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	157,000.00	65,439.17	91,560.83
2-0400.01	PREPAID PROFESSIONAL FEES	5,196.18	1,135.61	4,060.57
2-0400.05	PREPAID-WORKMANS COMP	18,760.64	24,133.26	-5,372.62
2-0400.10	PREPAID-INSURANCE	7,215.87	66,041.41	-58,825.54
2-0400.15	PREPAID-MAINT CONTRACT	19,005.91	58,290.56	-39,284.65
Total GLCategory 040 - OTHER CURRENT ASSETS:		207,178.60	215,040.01	-7,861.41
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	108,169.26	148,183.96	-40,014.70
Total GLCategory 060 - INVENTORY:		108,169.26	148,183.96	-40,014.70
GLCategory: 070 - RESTRICTED FUNDS				
2-0716.14	REGIONS BANK - DEBT - 2016	792,089.97	732,537.14	59,552.83

Balance Sheet

As Of 05/31/2024

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0716.24	CHECKING-CONSTRUCTION FUND	305.58	0.00	305.58
Total GLCategory 070 - RESTRICTED FUNDS:		792,395.55	732,537.14	59,858.41
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	647,645.04	631,991.75	15,653.29
2-0800.01	VEHICLES	1,785,842.54	1,690,756.16	95,086.38
2-0800.02	SHOP EQUIPMENT & TOOLS	54,710.97	53,354.26	1,356.71
2-0800.03	FIELD EQUIPMENT	1,722,096.42	1,657,325.83	64,770.59
2-0800.04	COMMUNICATION EQUIPMENT	61,038.37	60,051.45	986.92
2-0800.08	WATER METERS	4,735,845.74	4,222,580.55	513,265.19
2-0800.12	EASEMENTS	1,141,899.28	1,141,899.28	0.00
2-0800.13	STRUCTURES & PARKING LOT	2,132,761.75	2,127,561.75	5,200.00
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	50,273,739.76	45,947,741.80	4,325,997.96
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,496,697.01	71,161,518.68	335,178.33
2-0800.19	SEWER REHAB.	10,184,729.34	6,368,082.02	3,816,647.32
2-0800.20	CONTRIBUTED SEWER SYSTEM	54,837,237.45	51,657,506.17	3,179,731.28
2-0800.25	CONSTRUCTION IN PROGRESS	14,035,052.68	6,980,105.70	7,054,946.98
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-652,972.97	-476,847.66	-176,125.31
2-0800.51	ACCM DEPR-VEHICLES	-1,194,512.02	-1,221,562.17	27,050.15
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-53,287.20	-51,570.69	-1,716.51
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,135,833.65	-1,092,853.81	-42,979.84
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-68,092.38	-57,321.51	-10,770.87
2-0800.58	ACCM DEPR-WATER METERS	-1,354,623.04	-1,092,748.09	-261,874.95
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,494,833.46	-1,409,238.76	-85,594.70
2-0800.66	ACCM DEPR-SEWER SYSTEM	-20,314,784.45	-19,781,047.18	-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	-33,401,151.26	-31,189,944.68	-2,211,206.58
2-0800.71	ACCM DEPR-SEWER REHAB	-1,438,426.07	-1,324,881.18	-113,544.89
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEI	-13,230,800.50	-12,082,434.94	-1,148,365.56
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		139,433,234.89	124,583,280.27	14,849,954.62
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	-205,315.00	-162,055.00	-43,260.00
2-0810.51	ACCM AMORT-SOFTWARE PERPETUAL LIC	-15,059.00	0.00	-15,059.00
Total GLCategory 081 - INTANGIBLE ASSETS:		254,356.00	252,445.00	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**:		208,232,484.46	169,914,114.71	38,318,369.75
Total Assets:		208,232,484.46	169,914,114.71	38,318,369.75
Liability				
** LIABILITIES & DEFERRED INFLOWS **				
GLCategory: 100 - ACCOUNTS PAYABLE				
2-1100.00	ACCOUNTS PAYABLE-TRADE	561,242.39	814,501.81	253,259.42
2-1100.10	ACCOUNTS PAYABLE-H2O PROGRAM	90.00	0.00	-90.00
2-1100.20	FEDERAL INC TAX WITHHELD	-584.97	-584.97	0.00
2-1100.21	FICA W/HELD	-1,401.44	-1,401.44	0.00
2-1100.30	STATE INC TAX WITHHELD	0.00	7,132.19	7,132.19
2-1109.01	MISC PAYROLL DEDUCTIONS	-1,947.77	-1,145.38	802.39
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-273.98	-17.98	256.00
2-1109.03	HEALTH INS WITHHELD	-60,214.00	0.00	60,214.00
Total GLCategory 100 - ACCOUNTS PAYABLE:		496,910.23	818,484.23	321,574.00
GLCategory: 120 - ACCRUED LIABILITIES				
2-1200.60	WAGES PAYABLE	131,982.97	33,280.83	-98,702.14

Balance Sheet

As Of 05/31/2024

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-1200.65	ACCRUED VAC/SICK LEAVE	877,994.81	403,356.80	-474,638.01
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	15,540.28	161,088.15	145,547.87
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	29,518.55	30,846.05	1,327.50
2-1258.16	2016 BOND PREMIUM	543,758.22	654,353.10	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	189,852.76	228,467.08	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-7,758.69	-9,336.93	-1,578.24
2-1280.16	LONG-TERM BONDS - 2016	5,735,000.00	6,955,000.00	1,220,000.00
2-1280.24	LONG-TERM BONDS - 2024	1,152,141.25	0.00	-1,152,141.25
Total GLCategory 120 - ACCRUED LIABILITIES:		8,668,030.15	8,457,055.08	-210,975.07
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	189.30	189.30	0.00
2-1300.01	ACCESS/IMPACT FEES	403,245.00	232,300.00	-170,945.00
2-1300.02	ARO DEPOSITS	6,250.00	4,725.00	-1,525.00
Total GLCategory 130 - OTHER LIABILITIES:		409,684.30	237,214.30	-172,470.00
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	41,286,984.00	17,125,297.72	-24,161,686.28
Total GLCategory 135 - DUE TO OTHER FUNDS:		41,286,984.00	17,125,297.72	-24,161,686.28
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 **:		54,159,618.90	28,955,803.80	-25,203,815.10
Total Liability:		54,159,618.90	28,955,803.80	-25,203,815.10
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	61,839,884.40	58,648,978.12	3,190,906.28
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:		145,034,934.82	136,461,900.61	8,573,034.21
Total ** EQUITY **:		145,034,934.82	136,461,900.61	8,573,034.21
Total Beginning Equity:		145,034,934.82	136,461,900.61	8,573,034.21
Total Revenue		21,462,148.61	16,981,710.76	4,480,437.85
Total Expense		12,424,217.87	12,485,300.46	61,082.59
Revenues Over/(Under) Expenses		9,037,930.74	4,496,410.30	4,541,520.44
Total Equity and Current Surplus (Deficit):		154,072,865.56	140,958,310.91	13,114,554.65
Total Liabilities, Equity and Current Surplus (Deficit):		208,232,484.46	169,914,114.71	38,318,369.75

**WATER CASH RECEIPTS
MAY 2024**

CASH RECEIPTS	\$1,446,758.60
ACCTS RECEIVABLE OTHER	\$21,616.18
METER DEPOSITS	\$12,624.64
SERVICE CHG/PENALTIES	\$42,127.00
FEES	\$423,212.21
MISCELLANEOUS	\$69,469.57
UNAPPLIED CREDITS	-\$16,972.76
TRASH	\$431,714.79
DEPRECIATION	\$60,988.81
TOTAL	<u>\$2,491,539.04</u>

REVENUE BILLED MAY 2024		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$639,948.91	27,479	114,601,400
RESIDENTIAL IRRIG	\$93,056.11	5,172	15,113,600
COMMERCIAL	\$390,921.28	3,231	79,801,800
INDUSTRIAL	\$151,692.45	46	43,964,900
HYDRANTS	\$1,205.00		
FIRE LINES	\$11,480.00		
PENALTY	\$36,158.73		
SERVICE CHARGE	\$17,800.00		
NEW CUSTOMER FEES	\$6,125.00		
TOTAL	<u>\$1,348,387.48</u>	<u>35,928</u>	<u>253,481,700</u>

REVENUE BILLED MAY 2023

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

INCREASE (DECREASE)	\$51,504.95	48	11,233,500
CHANGE FROM 2023	4.0%	0.1%	4.6%

PURCHASE FROM BEAVER WATER DISTRICT

MAY, 2024	\$471,885.26	306,419,000
MAY, 2023	\$460,919.08	315,698,000

CITY OF ROGERS METERED CONSUMPTION

MAY, 2024	5,412,700
MAY, 2023	6,829,500

**SEWER CASH RECEIPTS
MAY 2024**

CASH RECEIPTS	\$1,343,623.66
ACCTS RECEIVABLE OTHER	\$6,509.82
SERVICE CHG/PENALTIES	\$16,758.27
FEES	\$558,856.16
MISCELLANEOUS	\$63,132.54
DEPRECIATION	\$70,717.03
	<u>\$2,059,597.48</u>

O&M	\$1,988,880.45
DEPRECIATION	\$70,717.03
	<u>\$2,059,597.48</u>

REVENUE BILLED MAY 2024		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$884,568.17	23,614	95,136,800
COMMERCIAL	\$319,700.12	2,143	53,177,400
INDUSTRIAL	\$226,680.08	33	42,089,800
PENALTY/SURCHARGES	\$33,413.87		
NEW CUSTOMER FEES	\$6,745.00		
TOTAL	<u>\$1,471,107.24</u>	<u>25,790</u>	<u>190,404,000</u>

REVENUE BILLED MAY 2023

RESIDENTIAL	\$860,206.95	23,550	96,395,700
COMMERCIAL	\$297,706.69	2,083	50,633,000
INDUSTRIAL	\$184,594.91	33	35,305,100
PENALTY/SURCHARGES	\$18,748.67		
OTHER CHARGES	\$0.00		
TOTAL	<u>\$1,361,257.22</u>	<u>25,666</u>	<u>182,333,800</u>

INCREASE (DECREASE)	\$109,850.02	124	8,070,200
CHANGE FROM 2023	8.1%	0.5%	4.4%

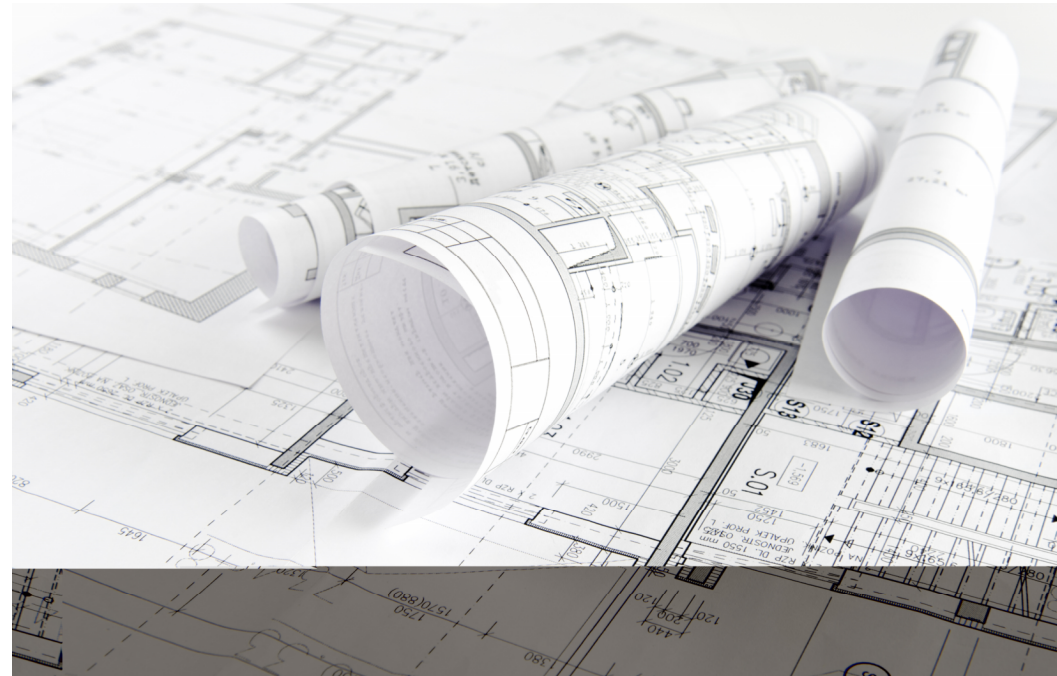
**ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
May 31, 2024**

	UNRESTRICTED	RESTRICTED					GRAND TOTAL	MAY 2023			Variance
		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	106,091					-	106,091	199,783	-	199,783	(93,692)
Checking-Bank of Rogers	779,914					-	779,914	766,843	-	766,843	13,071
Savings-Utility Money Fund	5,012,489					-	5,012,489	2,605,248	-	2,605,248	2,407,241
Savings-Depr Money Fund	-				113,738	113,738	113,738		143,838	143,838	(30,100)
Savings-O&M Money Fund	468,209					-	468,209	2,286,091	-	2,286,091	(1,817,882)
Access/Impact Fees-Simmons	-			760,728		760,728	760,728		424,364	424,364	336,363
Investments-CD's	13,126,685	1,137,298			2,574,329	3,711,627	16,838,313	11,498,390	3,596,216	15,094,606	1,743,706
Checking-Meter Deposits	-	516,740				516,740	516,740		391,541	391,541	125,199
Regions Bank-2012 Bonds	-		509,228			509,228	509,228		302,597	302,597	206,631
Regions Bank-2016 Bonds	-		283,898			283,898	283,898		258,508	258,508	25,390
TOTAL WATER	19,495,113	1,654,039	793,126	760,728	2,688,067	5,895,960	25,391,073	17,358,080	5,117,065	22,475,145	2,915,928
SEWER											
Petty Cash	\$ 150					\$ -	\$ 150	\$ 150	-	\$ 150	\$ -
Savings-Depr Money Fund	-				169,336	169,336	169,336		210,211	210,211	(40,875)
Savings-O&M Money Fund	2,782,208					-	2,782,208	2,751,736	-	2,751,736	30,472
Access/Impact Fees-Simmons	-			1,091,884		1,091,884	1,091,884		791,129	791,129	300,755
Investments-CD's	21,255,431					-	21,255,431	21,053,095	-	21,053,095	202,336
2024 ADFA Bond Fund	-		306			306	306		-	-	306
Regions Bank-2016 Bonds	-		792,090			792,090	792,090		732,537	732,537	59,553
TOTAL SEWER	24,037,790	-	792,396	1,091,884	169,336	2,053,615	26,091,405	23,804,981	1,733,877	25,538,859	552,546
GRAND TOTAL	\$ 43,532,903	\$ 1,654,039	\$ 1,585,522	\$ 1,852,612	\$ 2,857,403	\$ 7,949,575	\$ 51,482,478	\$ 41,163,061	\$ 6,850,942	\$ 48,014,004	3,468,475

ROGERS WATER DEPARTMENT				UNACCOUNTED WATER			% LOST	AVG. MONTH LOST WATER PRIOR 12 MOS
MONTH		RESIDENTIAL GALLONS	COMMERCIAL GALLONS	INDUSTRIAL GALLONS	ACCOUNTED MISC. USAGE	TOTAL GALLONS	PURCHASE GALLONS	
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	21,057,238	240,855,638	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%
APRIL	24	113,131,500	66,181,700	38,407,800	129,840,967	347,561,967	390,741,000	11%
MAY	24	129,715,000	79,801,800	43,964,900	17,695,538	271,177,238	306,419,000	12%
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		583,377,800	338,025,800	190,781,800	179,485,741	1,291,671,141	1,470,128,000	12%

Engineering Report

Brian Sartain, Utility Engineer
6/17/24





Tornado Response – May 2024

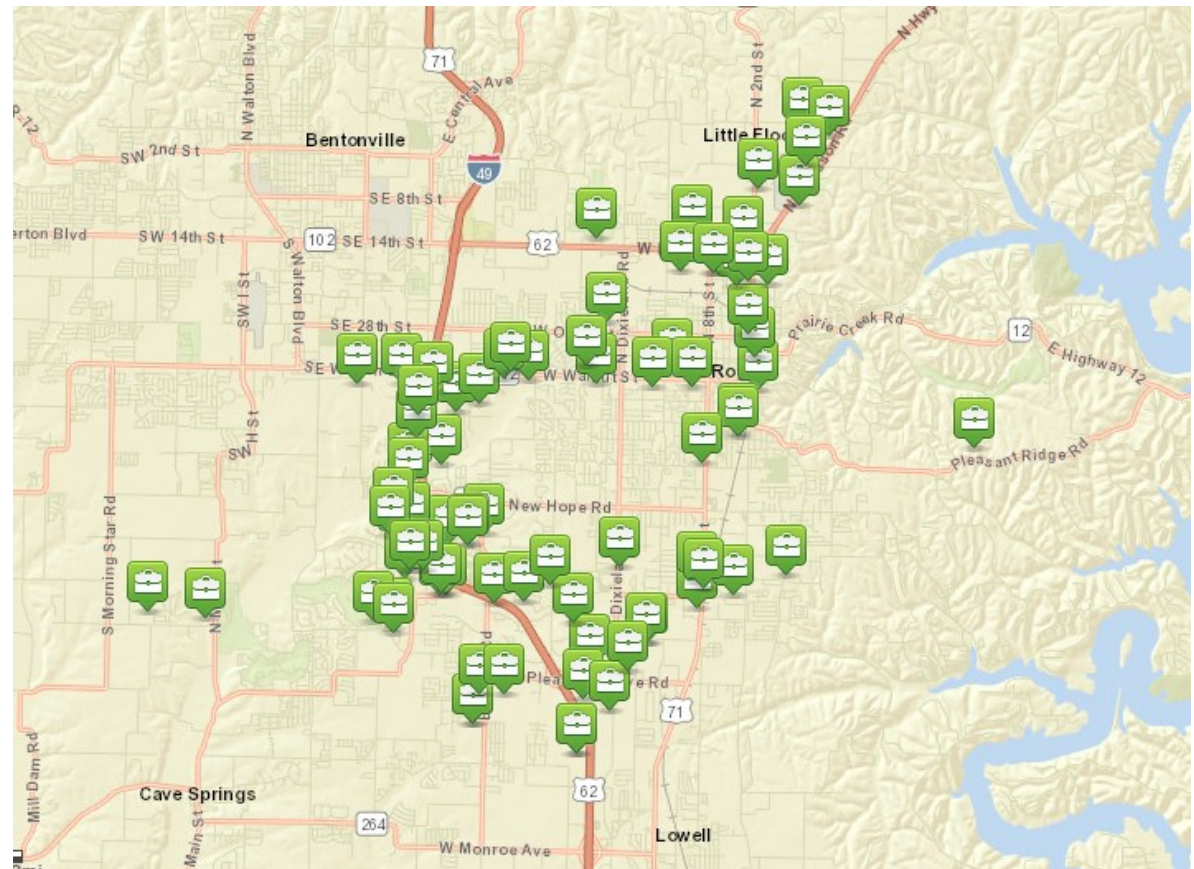
- Most physical damage to infrastructure was caused by uprooted trees pulling out mains and services with the root balls. Water leaks were repaired within a couple of days, but damages to the sewer are much less apparent and will take longer to assess.
- Loss of power and communications caused a lot of problems at sewer lift stations. Other than the few that have backup generators onsite, most had to be pumped out using a mobile generator without the benefit of SCADA to monitor wet well levels.
- Engineering staff assisted field operations in emergency repairs, cleanup efforts at water towers and lift stations, and provided mapping support to field crews.
- Lessons learned:
 - We can't fully rely on mobile connectivity for online GIS maps used on field tablets. Tablets will be equipped with maps stored locally on the device. We also need multiple copies of paper maps available.
 - Backup generators are needed at more sewer lift stations.



Photo: Looking down the proposed alignment of the proposed sewer improvement project from Chateau Dr. to Innisfree assisted living. This was one of the most severely impacted areas of town. The design is being re-evaluated after the damages due to the loss of trees, buildings, and relocation of power poles.

Development Plan Review – May 2024

- **120 Plan Sets Total**
- **8 Preliminary Plats**
- **2 Final Plats**
- **39 Large Scale Developments**
- **1 Fire Sprinkler System**
- **55 Commercial Building Plans**
- **5 Land Disturbance Permits**
- **7 Minor Subdivisions**
- **3 Small Scale Developments**





Subdivision Plat Review

Minor Subdivision	Lot 44 Creekside Subdivision	2800 S 24TH ST	OPEN	05/8/2024 3:39 PM
Minor Subdivision	24-2298 Johnson Lot Split	1203 S 3RD ST	OPEN	05/10/2024 8:28 AM
Minor Subdivision	26 AND 29 NEW CHAMPIONS	26 Razorback Rd, Rogers, AR 72758	OPEN	05/14/2024 9:03 AM
Minor Subdivision	Rodriguez	2811 S Old Wire Road	OPEN	05/15/2024 12:54 PM
Minor Subdivision	Reba Goff Minor Subdivision	PLEASANT RIDGE RD	OPEN	05/16/2024 9:49 AM
Minor Subdivision	Lot 10B, The District P.U.D. Phase 2C	4303 S JB HUNT DR	OPEN	05/21/2024 1:40 PM
Minor Subdivision	Munson Tract Split	2935 E OLD QUARRY RD	OPEN	05/21/2024 3:12 PM
Small Scale Development	Blakeman's Remodel	3202 S PINNACLE HILLS PKWY	OPEN	05/10/2024 8:32 AM
Small Scale Development	First Baptist Church Soccer Concessions	3364 W PLEASANT GROVE RD	OPEN	05/10/2024 11:38 AM
Small Scale Development	First Baptist Church Soccer Concessions	3364 W PLEASANT GROVE RD	OPEN	05/24/2024 2:55 PM
Subdivision Final Plat	Blossom Woods Phase I Final Plat	W LAUREL AVE	OPEN	05/3/2024 10:51 AM
Subdivision Final Plat	Hawthorne Grove Final Plat	02-14352-006	OPEN	05/23/2024 11:50 AM
Subdivision Preliminary Plat	Laurel and Concord Subdivision (Blossom Woods)	02-02087-142	OPEN	05/1/2024 10:21 AM
Subdivision Preliminary Plat	Meadow Brooke PH 2 - Preliminary Plat	02-14175-401	OPEN	05/1/2024 3:04 PM
Subdivision Preliminary Plat	Soaring at Scissortail Preliminary Plat	W Pleasant Grove Rd, Rogers AR	OPEN	05/3/2024 2:44 PM
Subdivision Preliminary Plat	Meadow Brooke Subdivision - Phase 1	02-14175-401	OPEN	05/8/2024 1:39 PM
Subdivision Preliminary Plat	Crescent View ph.3		OPEN	05/10/2024 4:06 PM
Subdivision Preliminary Plat	Taylor Subdivision	2460 S 26TH ST	OPEN	05/16/2024 11:59 AM
Subdivision Preliminary Plat	Summerwood Subdivision	W LAURA ST	OPEN	05/23/2024 4:01 PM
Subdivision Preliminary Plat	Crescent View ph.3		OPEN	05/24/2024 11:24 AM



Large-Scale Development Plan Review

Large Scale Development	Founder's East (The Visionary)	3300 S JB Hunt Dr	OPEN	05/14/2024 4:26 PM
Large Scale Development	St Vincent De Paul School Expansion	1315 W Cypress St, Rogers, AR 72756	OPEN	05/15/2024 1:03 PM
Large Scale Development	The Grotto at Osage Creek	02-00898-003	OPEN	05/15/2024 1:15 PM
Large Scale Development	Arisa Health	501 S 40TH ST	OPEN	05/15/2024 3:13 PM
Large Scale Development	Villas on Turtle Creek	Rogers AR	OPEN	05/15/2024 3:21 PM
Large Scale Development	NWA First National Bank	S ARKANSAS ST & E POPLAR ST	OPEN	05/16/2024 9:06 AM
Large Scale Development	Assembled Products 405 W Easy St	405 W EASY ST, ROGERS, AR 72756	OPEN	05/16/2024 9:22 AM
Large Scale Development	Crossmar Hangar	1 W ETRIS DR	OPEN	05/16/2024 9:42 AM
Large Scale Development	Hutton Multi-Family	2724 S CHAMPIONS DR, ROGERS, AR 72758	OPEN	05/16/2024 9:46 AM
Large Scale Development	Gurmeet Golf Cart Dealership	216 W HUDSON RD	OPEN	05/16/2024 2:33 PM
Large Scale Development	Hotel Vin Fields @ Pinnacle Lot 3	Rogers AR 72758	OPEN	05/17/2024 11:22 AM
Large Scale Development	SOHO	S CHAMPIONS DR	OPEN	05/20/2024 2:58 PM
Large Scale Development	JDH Carwash	1602 S 8TH ST, ROGERS, AR 72756	OPEN	05/21/2024 2:37 PM
Large Scale Development	Big Whiskey @ The Grove	8279 W PLEASANT GROVE RD	OPEN	05/22/2024 10:23 AM
Large Scale Development	Blue Ember Smokehouse - Rogers	1723 W PLEASANT GROVE RD	OPEN	05/23/2024 9:07 AM
Large Scale Development	22nd Street Business Park	N 23RD ST	OPEN	05/23/2024 10:49 AM
Large Scale Development	Academy Sports Outlot Retail	S 26TH ST	OPEN	05/23/2024 2:47 PM
Large Scale Development	Rogers 1st Street Development (First Street Flats)(1st Street Flats)	401 N 1st St	OPEN	05/24/2024 10:39 AM
Large Scale Development	CORE Office Building	W JB HUNT DR	OPEN	05/29/2024 9:16 AM
Large Scale Development	8th Street Retail	2414 S. 8th St.	OPEN	05/29/2024 2:10 PM
Large Scale Development	Nabholz Office Addition	3301 N 2ND ST	OPEN	05/29/2024 4:02 PM
Large Scale Development	8th Street Warehouse	601 W EASY ST	OPEN	05/31/2024 2:50 PM
Large Scale Development	Temple Live	3529 S PINNACLE HILLS PKWY	OPEN	05/31/2024 2:56 PM



Large-Scale Development Plan Review (cont'd)

Large Scale Development	Dave Meadows Development	2339 S. 8th St.	OPEN	05/1/2024 3:24 PM
Large Scale Development	NWA Industrial Partners Warehouses Phase 1	6388 S OLDRIDGE PL, ROGERS, AR 72758	OPEN	05/1/2024 3:38 PM
Large Scale Development	The District at Rogers - Phase 2	Rogers AR	OPEN	05/1/2024 3:59 PM
Large Scale Development	NWA First National Bank	S ARKANSAS ST & E POPLAR ST	OPEN	05/2/2024 12:46 PM
Large Scale Development	Rogers 1st Street Development (First Street Flats)(1st Street Flats)	401 N 1st St	OPEN	05/3/2024 9:19 AM
Large Scale Development	McDonald Eye Associates	318 S 52ND ST, ROGERS, AR 72758	OPEN	05/3/2024 1:26 PM
Large Scale Development	Academy Sports Outlot Retail	S 26TH ST	OPEN	05/6/2024 11:46 AM
Large Scale Development	Pinnacle Springs Phase 2	1800 S OSAGE SPRINGS DR	OPEN	05/6/2024 4:12 PM
Large Scale Development	Temple Live	3529 S PINNACLE HILLS PKWY	OPEN	05/8/2024 11:33 AM
Large Scale Development	Dave Meadows Development	2339 S. 8th St.	OPEN	05/8/2024 12:38 PM
Large Scale Development	8th Street Retail	2414 S. 8th St.	OPEN	05/8/2024 2:32 PM
Large Scale Development	The Grotto at Osage Creek	02-00898-003	OPEN	05/9/2024 3:57 PM
Large Scale Development	Crossmar Hangar	1 W ETRIS DR	OPEN	05/9/2024 4:20 PM
Large Scale Development	Bellview Place	4030 West Dr	OPEN	05/9/2024 4:31 PM
Large Scale Development	Legends Apartments - 335 S. Dodson Rd	335 S DODSON RD	OPEN	05/10/2024 2:35 PM
Large Scale Development	POST 0218 Therapy Parking Addition	1000 W POPLAR ST	OPEN	05/13/2024 3:02 PM



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
- 5th & Walnut Intersection Improvements

Out to Bid (none)

Bids Received (none)

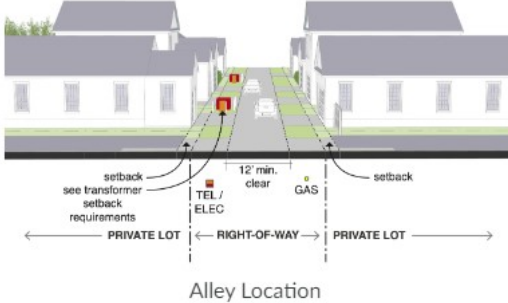
Under Construction

- S. 28th Place / 28th & Pleasant Grove Roundabout
- W. Poplar St. Improvements – 1st to 8th
- W. Oak St. Improvements – 52nd to Dodson
- Hudson Rd. Pedestrian Improvements
- Sewer Rehab – Manhole Rehab / Pipe Bursting / CIPP
- Pinnacle & Champions Sewer Improvements
- 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)

Review of Proposed Unified Development Code

City of Rogers Community Development is in the process of finalizing the new UDC, which will encourage more compact, mixed-use, and pedestrian-friendly developments. This code will establish standardized utility corridors for water, sewer, storm, gas, electric, and telecom. Under the new code, many of the new developments will be designed with alleyways that will accommodate “dry” utilities (gas, electric, telecom) while “wet” utilities will be in the adjacent street.

Where Street and Alley are Present	 Street Location	 Alley Location
	Street Location	Alley Location
Water	Required between curbs; 12 ft. min. separation from sewer	Prohibited
Sewer	Required between curbs; 12 ft. min. separation from water	(Alternative)Below pavement, 5 ft. min. separation
Electric	Secondary location only as power for streetlights	Primary location; required within shared trench box
Telecom	Prohibited	Required within shared trench box
Storm	Within right-of-way at curb	Prohibited
Gas	Prohibited	Within the alley
	Utilities in Right-of-Way	Utilities in Private Yard

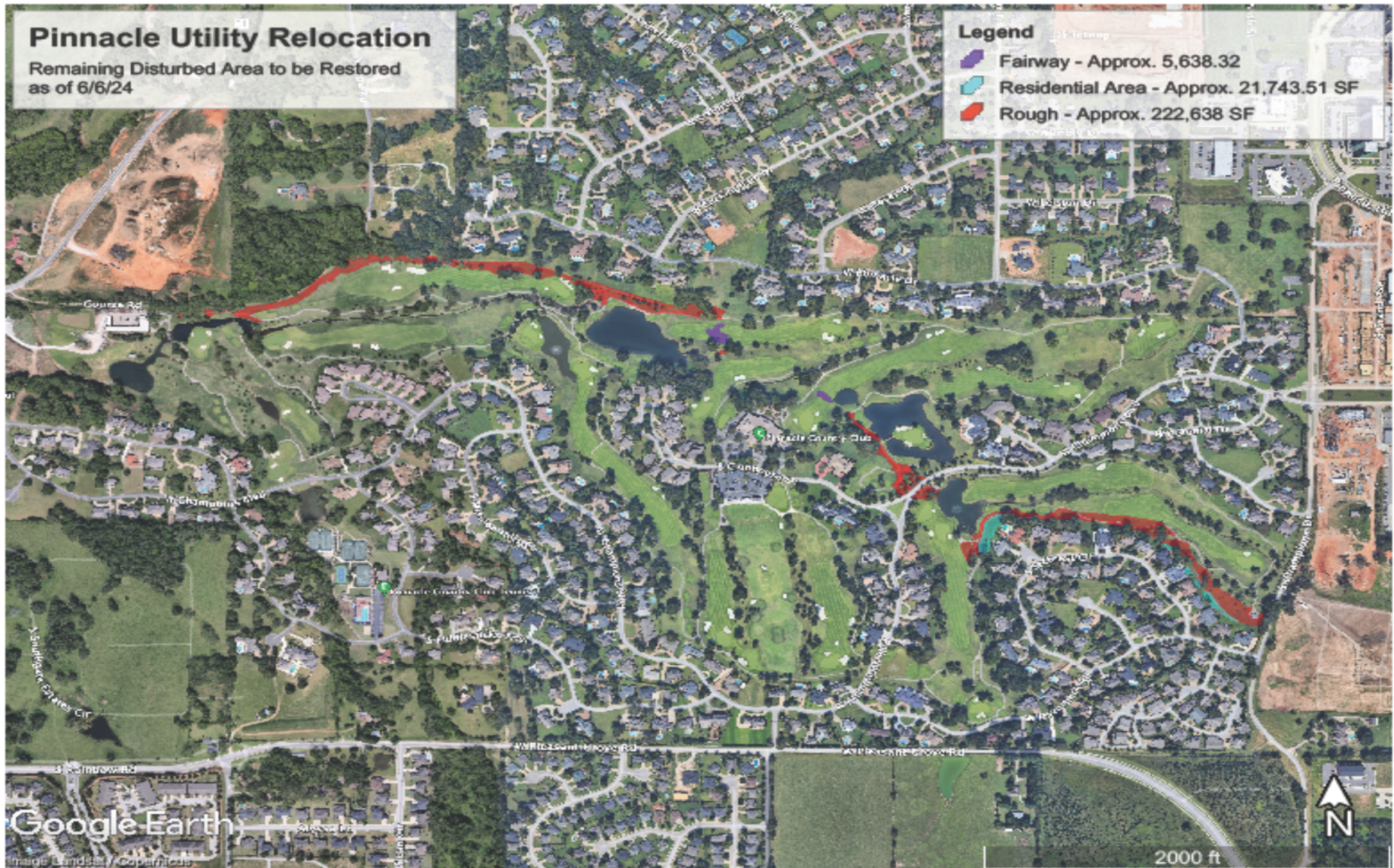
Pinnacle Sewer Progress

All sewer main and manholes within the Pinnacle Country Club area has been installed. Immediate efforts are focused on cleanup and restoration of the cart paths and sod.

Repairs to the cart path are scheduled to be completed on 6/17/24, at which time the landscape crew will mobilize to make final repairs to the sod.



Photo: Asphalt cart path repairs near the clubhouse on 6/12/24.



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	12.21	19.97							
Phosphorus 30 Day Mo Avg mg/l	1	0.14	0.10	0.15	0.15	0.19							
Phosphorus Max 7 day Avg mg/l	2	0.17	0.11	0.17	0.21	0.30							
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751					298.9							
Total Suspended Solids Mo Avg	15					2.4							
Total Suspended Solids 7 day Avg	23					6.9							
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	155.3	76.3	87.5	91.4								
Total Suspended Solids Mo Avg	20	1.9	1.1	1.2	1.1								
Total Suspended Solids 7 day Avg	30	3.0	1.3	1.4	1.5								
April	Limits												
Ammonia lbs/day Mo Avg	234				<25.97								
Ammonia Mo Avg mg/l	2.0				<.29								
Ammonia max 7 day Avg mg/l	4.5				<.26								
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175					<25.09							
Ammonia Mo Avg mg/l	1.5					<.>.25							
Ammonia max 7 day Avg mg/l	2.3					<.42							
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					252.1							
CBOD Mo Avg mg/l	10					2.20							
CBOD Max 7 day Avg. mg/l	15					4.10							
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	185.0	112.6	119.0	135.6								
CBOD Mo Avg mg/l	15	2.2	1.5	1.7	1.6								
CBOD Max 7 day Avg. mg/l	23	3.1	1.9	2.0	1.9								



Monthly Summary of Industrial Pretreatment Activities May 2024

# of industrial control monitoring activities:	3
Industries control monitored:	Tyson Chicken Quick, Kennametal, Tyson of Rogers
# of self monitoring reports processed:	9
# of industrial inspection activities:	0
Industries inspected:	n/a
# of short site visits:	0
Industries visited:	n/a
# of Notices of Violation:	0
Notices of Violation:	n/a

Surcharges April 2024 issued in May 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	3.936770	33.5	0.00	784.5	2,494.92	66.53	1,184.24	18.82	2,471.83	6,150.99
SE Poultry	2.438843	78.5	0.00	399.3	526.99	28.96	198.76	4.81	83.69	809.44
Tyson CNQ	6.544720	191.5	0.00	464.8	1,878.61	3.61	0.00	9.82	1,613.78	3,492.39
Tyson of Rogers	5.169138	60.7	0.00	92.8	0.00	165.3	4,536.66	5.72	377.34	4,914.00
WestRock	0.053704	229.0	1.82	2360.0	125.77	31.80	5.27	0.74	0.00	132.86
Sum \$										15,499.68

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 \$121,386.35 (User data submitted for ten months).

During the month of May educational outreach took place. Lingle Middle School had a Nature Days event at Prairie Creek Park. We taught the 6th graders about the Clean Water Act, drinking water, the sewer collection system and wastewater treatment.

Report prepared by Paul Burns, Pretreatment Coordinator



FOG Inspection Report Monthly Summary for May 2024

- 33 known pumping services occurred this month.
- I inspected a grease interceptor installation. It is a little different because the buildings plumbing was not set up very well. It is only halfway in the ground, but the plumber will be creating a form and encasing it in concrete.
- I had a meeting with Wendy Jones who works for the Parks and Rec department. We discussed which facilities have grease interceptors that they oversee.
- A small bread bakery is coming to downtown Rogers and it was originally thought that they could place the interceptors outside. That is not the case, so I met with the owner and their plumber to discuss the best location for an indoor interceptor.
- I met with two new food trucks.
- I also joined Paul and Pat for one day of Outdoor School. We taught Lingle Middle schoolers about the Clean Water Act and our wastewater treatment plant. They also got to build their own filter for a hands-on experience.
- I was contacted by a gentleman about requirements for a business he is buying into. It will bring restaurant filters back to his place of business and clean them. I have reached out to other Cities asking about what pretreatment requirements they have issued on this business. Paul and I have been discussing what we believe is needed also.
- I have reached out to many of the establishments that were out of power or are still not open due to the storms. Most were ok but lost all their product. I am not sure if others with greater damage or loss will rebuild or simply move locations.
- Our field crews found a large blockage downstream of an industry. We collected samples and talked with the industry about best management practices when their flows start to increase.
- 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 Chicken Quick, Kennametal and Tyson of Rogers

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

Pollution Control Facility Significant Events

May 2024

1. We had a productive meeting with a utility in Utah who operates a Huber dryer behind centrifuges. Their treatment process is slightly different but their solids handling is very similar to what we are doing. On startup their system worked fine. They have developed some issues over time, but likely related to their treatment system and concentration of biology required for their system. We also learned that the sludge does not like being subjected to high pressure before drying. Springdale's system subjected our sludge to high pressure to get it into their system. I believe the combination of polymer and high pressure were the problem with our solids at Springdale. We are still waiting for the follow up report from Huber from the recent testing.
2. We treated 400.1 MG in May. $31 \times 8.5 \text{ MGD} = 263.5 \text{ MG}$. That means we treated approximately 136.6 MG from I and I. These flows included 6.7" of rain over 23 events. The historical average rainfall for May is 5.92".

RESOLUTION NO. 24-19

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

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

WHEREAS RWU is party to that certain “Contract for Janitorial Services for the Rogers Water Utilities” with Bravo! Building Services, Inc. which does business under the name “Bravo! Group Services” with an effective date of July 7, 2021, and subsequently renewed for additional one-year terms with the current renewal term ending on July 7, 2024 (“the Contract”); and

WHEREAS RWU desires to renew the Contract for an additional one-year period beginning on July 7, 2024 and ending on July 7, 2025 (“renewal term”); and

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

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

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

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

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

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

PASSED AND APPROVED this 17th day of June 2024.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

CONTRACT FOR JANITORIAL SERVICES FOR THE
ROGERS WATER UTILITIES
THIRD RENEWAL OF CONTRACT

This Contract For Janitorial Services for the Rogers Water Utilities, Third Renewal of Contract (“this Third Renewal of Contract”) is entered into by the Rogers Water Utilities of the City of Rogers, Arkansas, the municipal water and sewer utility of the City of Rogers, Arkansas (“RWU”), operating under the supervision and management of the Rogers Waterworks and Sewer Commission of the City of Rogers, Arkansas (“the Commission”) and Bravo! Building Services, Inc., a foreign for-profit corporation, registered with the Arkansas Secretary of State to do business in the State of Arkansas, whose corporate address is 29 King George Road, Green Brook, NJ 08812, and whose local office address is 2101 SE Simple Savings Drive, Bentonville, AR 72712, and which does business under the name “Bravo! Group Services” (“Contractor”).

Recitals

WHEREAS RWU and Contractor entered into that certain “Contract for Janitorial Services for the Rogers Water Utilities” with an effective date of July 7, 2021, and subsequently renewed for additional one-year terms with the current renewal term ending on July 7, 2024 (“the Contract”); and

WHEREAS the parties mutually desire to renew the Contract for an additional one-year period.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties Agree as follows:

1. The Contract is hereby renewed for an additional one-year period beginning July 7, 2024 and ending on July 7, 2025 (“third renewal term”).

2. Paragraph 7 of the Contract is amended to read:

Payment to Contractor. During the third renewal term of this Contract, RWU shall pay to Contractor for regularly scheduled cleaning services the amount of Three Thousand, Five Hundred Sixty-One Dollars and forty-three cents (\$3,561.43) per month. Contractor shall submit to RWU its invoice for services performed the previous month no later than the fifth business day of each month. Payment to Contractor shall be made within 30 days of receipt of Contractor’s invoice.

In addition to monthly payments for regularly scheduled services, RWU shall pay the following amounts to Contractor within 30 calendar days of receipt of Contractor's invoice for any of the following specially requested services, when performance of such services has been requested by RWU pursuant to this Contract:

Strip and Wax VCT Flooring in Administration Building:
Three Hundred Twenty-Five Dollars (\$325)

Machine Scrubbing Ceramic Flooring in Administration Building:
Seventy-Five Dollars (\$75)

Carpet Cleaning and Extraction Main Office Area in
Administration Building:
Two Hundred Fifty Dollars (\$250)

Strip and Wax VCT Flooring in Training Center:
Two Hundred Seventy-Five Dollars (\$275)

Contractor shall be responsible for all payments to its employees and benefits for its employees, including, without limitation wages, salary, and incentives. Any references in Contractor's bid submission documents to "time and attendance tracking" devices (p.p. 13-14), "labor and material budgets," (p. 18) "initial benefits recommendation," (p.23) and other like provisions, and any references to Contractor's internal costs structures contained in pricing data submitted to RWU in connection with this Third Renewal of Contract, describe internal processes of Contractor and do not impose any additional payment obligations on RWU. RWU's only payment obligations to Contractor are listed herein above in this Paragraph 7.

3. A paragraph 21.1 is added to the Contract and will read as follows:

21.1 Certification of Compliance with Ark. Code. Ann. § 25-1-1102.

Pursuant to Ark Code. Ann. §25-1-1102, Contractor certifies that it is not currently engaged in, and agrees for the duration of the Contract not to engage in, a boycott of energy, fossil fuel, firearms, and ammunition industries.

4. The "With copies to" address for Contractor contained in Paragraph 24 of the Contract is amended to read:

With copies to

Bravo! Building Services, Inc.
2101 SE Simple Savings Drive
Bentonville, AR 72712
Email:sjustice@bravobuildingservices.com

5. All other terms and conditions of the Contract remain unchanged.

IN WITNESS WHEREOF, the parties have executed this Third Renewal of Contract by their respective authorized representatives.

ROGERS WATER UTILITIES OF THE CITY OF ROGERS, ARKANSAS

By: _____
Brent Dobler, Superintendent date _____

BRAVO! BUILDING SERVICES, INC. (“Contractor”)

By: _____ date _____

Details

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

LLC Member information is now confidential per Act 865 of 2007

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

Corporation Name
BRAVO! BUILDING SERVICES, INC.

Fictitious Names
—

Filing #
811028352

Filing Type
Foreign For Profit Corporation

Filed Under Act
Dom Bus Corp; 958 of 1987

Status
Revoked

Principal Address
—

Reg. Agent
CORPORATION SERVICE COMPANY

Agent Address
300 SPRING BUILDING, STE 900 300 S SPRING STREET LITTLE ROCK, AR 72201

Date Filed
02/01/2013

Officers
KAREN J. MARTINEZ, Treasurer
KAREN J MARTINEZ, Incorporator/Organizer
KAREN J. MARTINEZ, President
FRANK . WARZINSKI, Secretary
DELOITTE, LLP, Tax Preparer

Foreign Name

Foreign Address

29 KING GEORGE ROAD GREEN BROOK, NJ 08812

State of Origin

NJ

[Pay Franchise Tax for this corporation](#)

RESOLUTION NO. 24-20

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

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

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

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

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

Section 1. The *Compensation Administration Policy* is hereby amended as follows: Effective July 1, 2024, the table included in the Policy styled “Rogers Water Utilities 2024 Pay Policy Ranges” is hereby removed and replaced with the table styled “Rogers Water Utilities 2025 Pay Policy Ranges,” containing pay ranges in U.S. Dollars, which is attached hereto as Exhibit 1. Salaried positions exempt from overtime and minimum wage requirements (“exempt positions”) are noted by asterisk on Exhibit 1. Pay ranges for employees in positions which are not exempt from overtime and minimum wage requirements (“non-exempt positions”) assume full-time employment for one year at a corresponding hourly wage.

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

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

Section 4. 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 5. Repeal of Conflicting Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 17th day of June 2024.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

EXHIBIT 1

ROGERS WATER UTILITIES 2025 PAY POLICY RANGES

Job Title	Salary Min	Salary Mid	Salary Max
Superintendent*	138309	172886	207463
Utility Engineer*	110766	138458	166149
Plant Manager*	107290	134112	160935
Senior Programmer/Developer*	105525	131906	158288
Controller*	104990	131238	157485
Operations Manager*	100658	125823	150987
IT Manager*	98680	123349	148019
Human Resources Manager*	95096	118870	142644
Senior Engineer*	88358	110447	132537
Assistant Pollution Control Manager	84881	106102	127322
Design Engineer*	81405	101756	122108
Technical Manager	74346	92932	111519
System Administrator	73757	92197	110636
IT Network Administrator	73757	92197	110636
GIS/Mapping Analyst	72634	90793	108951
Plant Maintenance Supervisor	62794	78492	94191
Environmental Services Supervisor	62633	78292	93950
Office Manager	62419	78024	93629
Field Operations Supervisor	62206	77757	93308
Maintenance Supervisor	62206	77757	93308
Meters and Service Supervisor	62206	77757	93308
Solids Handling Supervisor	62206	77757	93308
Utility System Supervisor	62206	77757	93308
Warehouse Supervisor	62206	77757	93308
IT Specialist	61136	76420	91704
Senior Engineering Technician	59745	74682	89618
Senior Accountant	59531	74414	89297
Instrumentation & SCADA Technician II	59104	73880	88655
Crew Lead	54665	68331	81997
Instrumentation & SCADA Technician I	52418	65523	78628
Solids Handling Coordinator	51563	64454	77344
Pretreatment Coordinator	51563	64454	77344
Locates	50868	63584	76301
Plant Maintenance Technician II	50493	63116	75740
Design Technician	49958	62448	74938
GIS Technician	49958	62448	74938
System Analyst	49744	62181	74617
Environmental Specialist	49744	62181	74617
Construction Inspection Technician	48407	60509	72611
Plant Maintenance Technician I	48354	60442	72531
Environmental Technician	48300	60376	72451
Field Operations II	48140	60175	72210
Plant Operations Tech II	48140	60175	72210
Accounting Assistant	47552	59440	71328
Fats Oils and Grease (FOG) Inspector	47338	59172	71007
Plant Maintenance Technician	47177	58972	70766
Field Operations I	46322	57902	69482
Plant Operations Tech I	46322	57902	69482
Field Tech II	43541	54426	65311
Plant Operations Technician	43541	54426	65311
CSR II	42685	53356	64027
CSR I	40332	50415	60498
Field Tech I	38086	47607	57128

* designates Exempt
Effective 7/1/2024

RESOLUTION NO. 24-21

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

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

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

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

WHEREAS the Superintendent of RWU has proposed that the pool of merit increase funds for the next budgeted year be set at one percent (1%) of the amount of RWU’s gross payroll for the next budgeted year (the fiscal year beginning July 1, 2024); and

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

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

Section 1. The Proposal made by the Superintendent of RWU is hereby approved.

Section 2. The Pool of merit increase funds for the next budgeted year is hereby set at one percent (1%) of the amount of RWU’s gross payroll for the next budgeted year (the budget year beginning July 1, 2024 and continuing through June 30, 2025).

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

Section 4. 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 5. Repeal of Conflicting Resolutions- All resolutions of the Rogers Waterworks and Sewer Commission, or parts of resolutions of the Rogers Waterworks and Sewer Commission, in conflict herewith are hereby repealed to the extent of such conflict.

PASSED AND APPROVED this 17th day of June 2024.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary