December 19, 2022

Call to Order

Approval of Minutes

1. Regular Meeting - November 21, 2022

Public Works Report

Reports of Water Board Members

Engineer's Report

Finance Director Report

1. Monthly Financial Reports
2. Budget Adjustments

Chairman's Report

Old Business

1. Resolution No. WB 2022-05
   Water Rate Schedule
   Jim Marshall gave Presentation during the November 21, 2022, Meeting

New Business

Guests:

Motion to Adjourn

November 21, 2022

The Water Works Board of the City of Calera met on November 21, 2022, at 5:00 p.m. at Calera City Hall with the following present:

Chairman:	Jon Graham
Members:	Chris Bunn, Bill Davis, Fred Hoskins, Calvin Morgan
Department Heads:	Kelly Ellison, James Fuller, Bill Hilyer
Guests:	Kenny Dale Cost, Ann Davis, Jim Marshall, Jackie Batson, Walter Yarbrough

Chairman Graham called the meeting to order**.**

Water Board Member Fred Hoskins made a motion to approve the following minutes:

Regular Meeting – October 17, 2022

Water Board Member Davis seconded said motion and upon vote, the results were as follows:

AYES: Bunn, Davis, Graham, Hoskins, Morgan

NAYS: None

Motion Passed

WATER SUPERINTENDENT REPORT:

No report

PUBLIC WORKS DIRECTOR REPORT:

Bill Hilyer, Public Works Director updated the Board on the following items:

13 New Meter Installs
54 Meter Change Outs

REPORTS OF WATER BOARD MEMBERS:

Reports only no action taken

ENGINEER REPORT:

Insite Engineering, LLC – Insite Engineering Professional Services Agreement for South / Western Water Main Loop Phase 2 (See Attached)

Water Board Member Hoskins made a motion to authorize Chairman Graham to sign the Professional Services Agreement for the South / Western Water Main Loop Phase 2. Water Board Member Davis seconded said motion and upon vote, the results were as follows:

AYES: Bunn, Davis, Graham, Hoskins, Morgan

NAYS: None

Motion Passed

FINANCE DIRECTOR REPORT :

No reports given

CHAIRMAN REPORT:

Reports only no action taken

GUESTS:

Jim Marshall, Jackson Thornton Utilities Consultant Presentation of Cost-of-Service Study (See Attached) Will be considered for vote on December 19, 2022

There being no further business, Fred Hoskins made a motion to adjourn at 5:22 p.m.

Approved this 19th of December 2022.

____
Jon G. Graham, Chairman

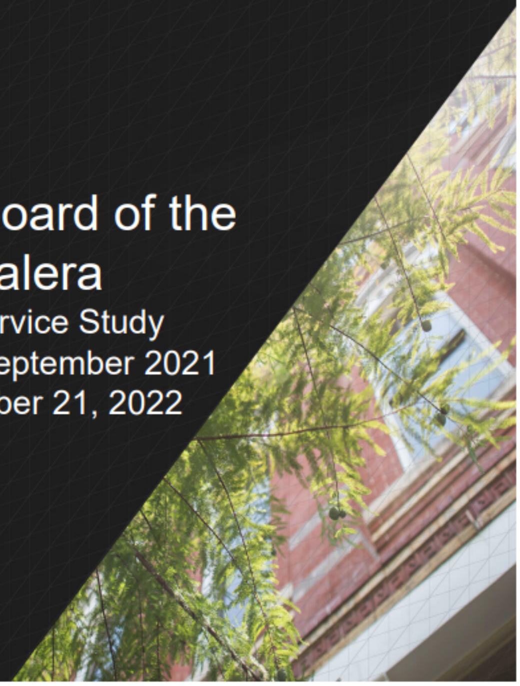
ATTEST:

____
Connie B. Payton, City Clerk

JACKSON THORNTON
Certified Public Accountants
& Consultants

Water Works Board of the City of Calera

Water Cost of Service Study
12 Months Ending September 2021
Presented November 21, 2022



Typical Objectives of Rate Study

1. Revenue Stability and Sufficiency
2. Fairness and Equity
   - Fair is related to cross subsidies
   - Equity is related to Price=Cost
3. Ability to Pay
4. Simplicity (Admin & Cust Understanding)
5. Defensible

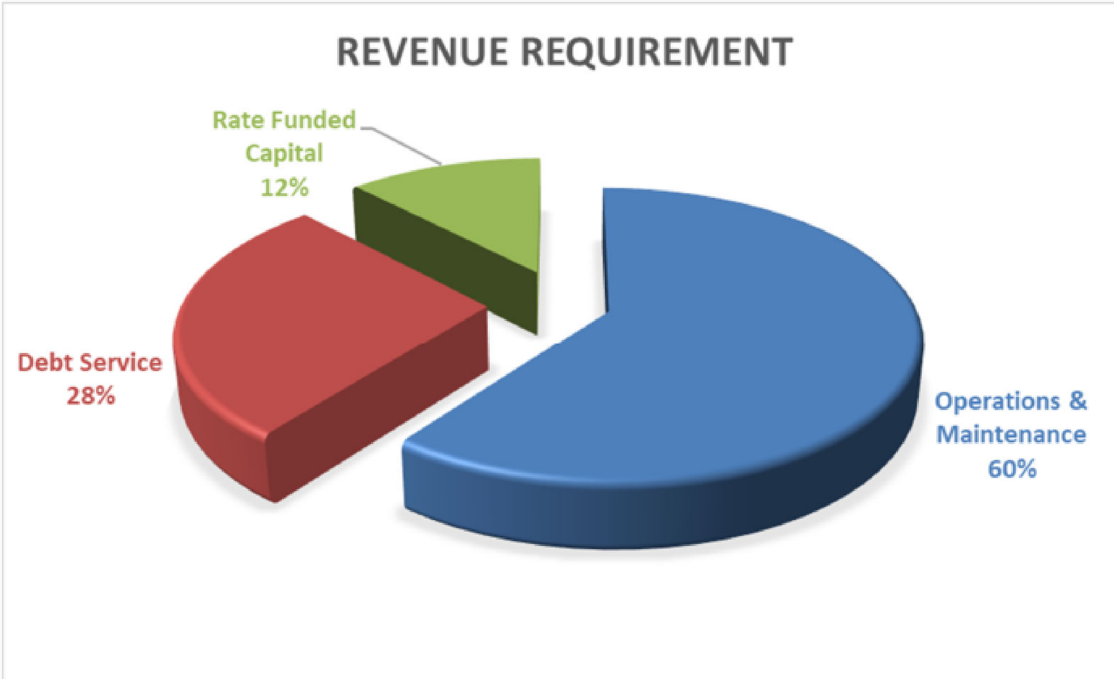
Overview of Process

1. Determine Revenue Requirements
   - How much does the system need to operate?
2. Develop Revenue Requirements by Rate Class
   - How much does the system need to recover by rate class?
3. Develop COS Rates and Design Acceptable Rates
   - How does the system best recover the needed revenues?
4. Implement Rate Changes

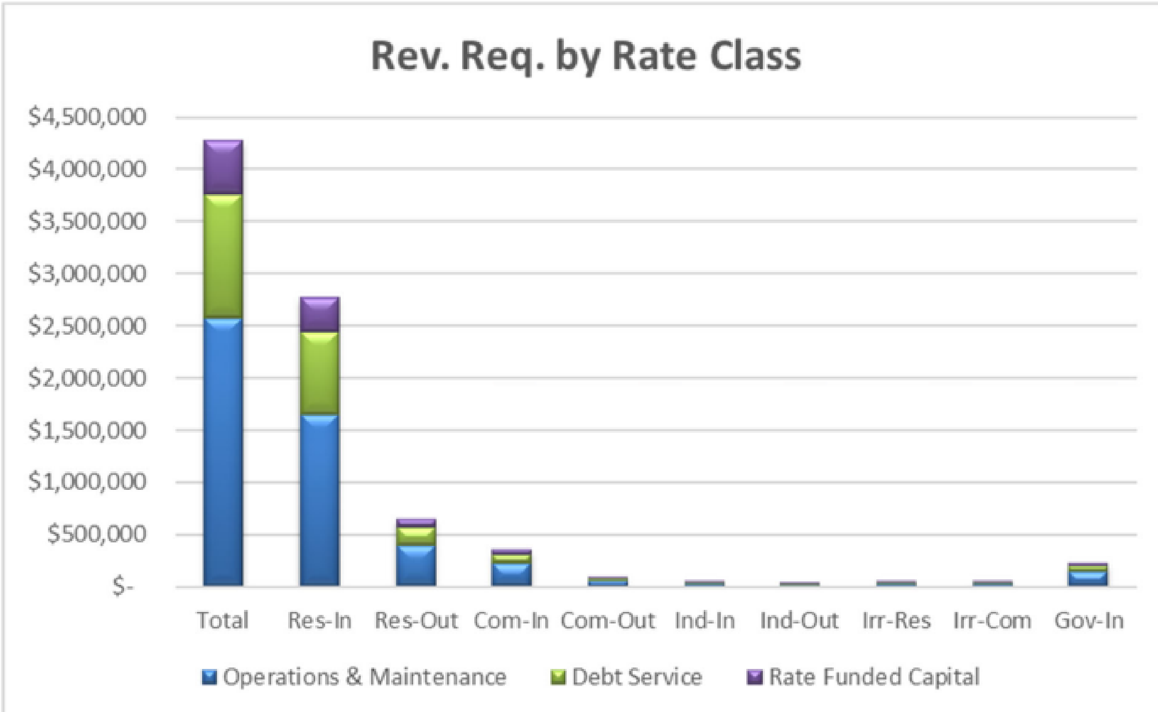
Cash Method – System Revenue Requirement

TOTAL REV. REQ.	
Operations & Maintenance	$ 2,580,462
Plus: Debt Service	$ 1,177,580
Plus: Rate Funded Capital	$ 520,000
Total Revenue Requirement	$ 4,278,042
Less: Other Revenue	$ 305,092
Rate Requirement	$ 3,972,950

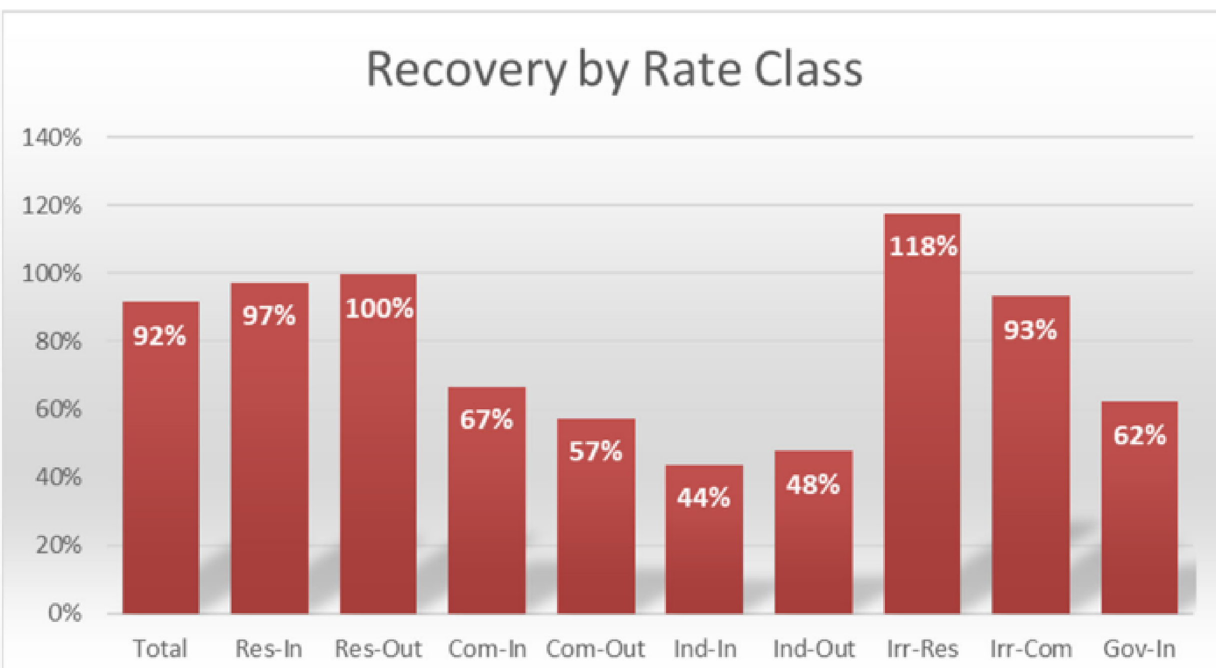
Components of Revenue Requirement



Revenue Requirement by Class



Recovery By Class



Results and Recommendations, 1 of 2

- For the test period, the water system under-recovered by approximately $362,000. Rate action is warranted.

- The Board should consider the following rate action on all customers:

    - Eliminate the last four blocks of the declining block rate structure. All usage over 10,000 gallons should be billed at $4.00/kGal.

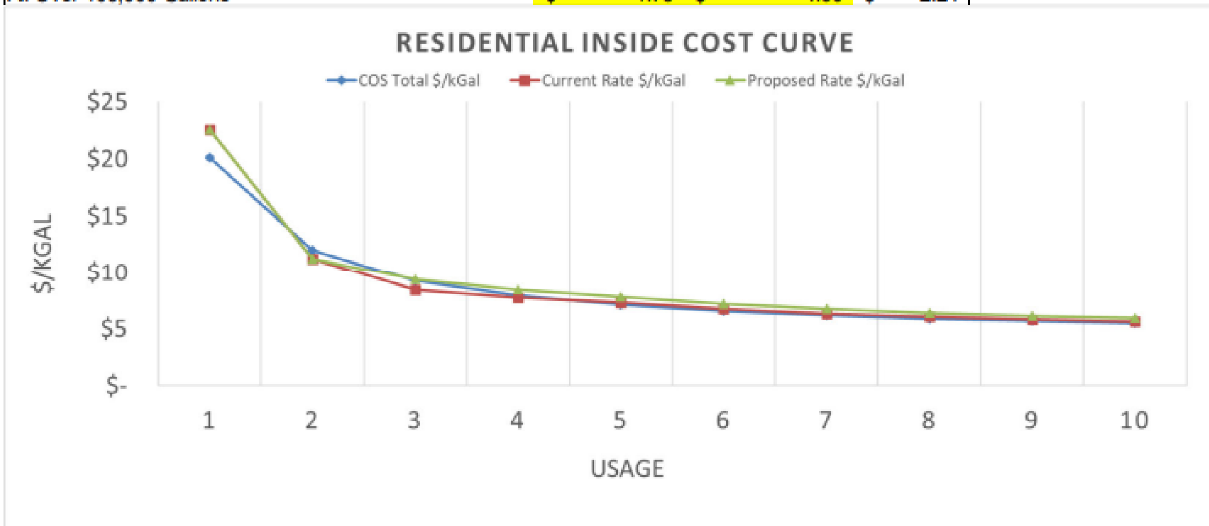
    - Reduce the usage included in the minimum bill from 2,500 gallons down to 2,000 gallons.

Results and Recommendations, 2 of 2

- These recommended rate adjustments should generate approximately $555,000 in additional annual revenue.

Residential Inside Rate Curve

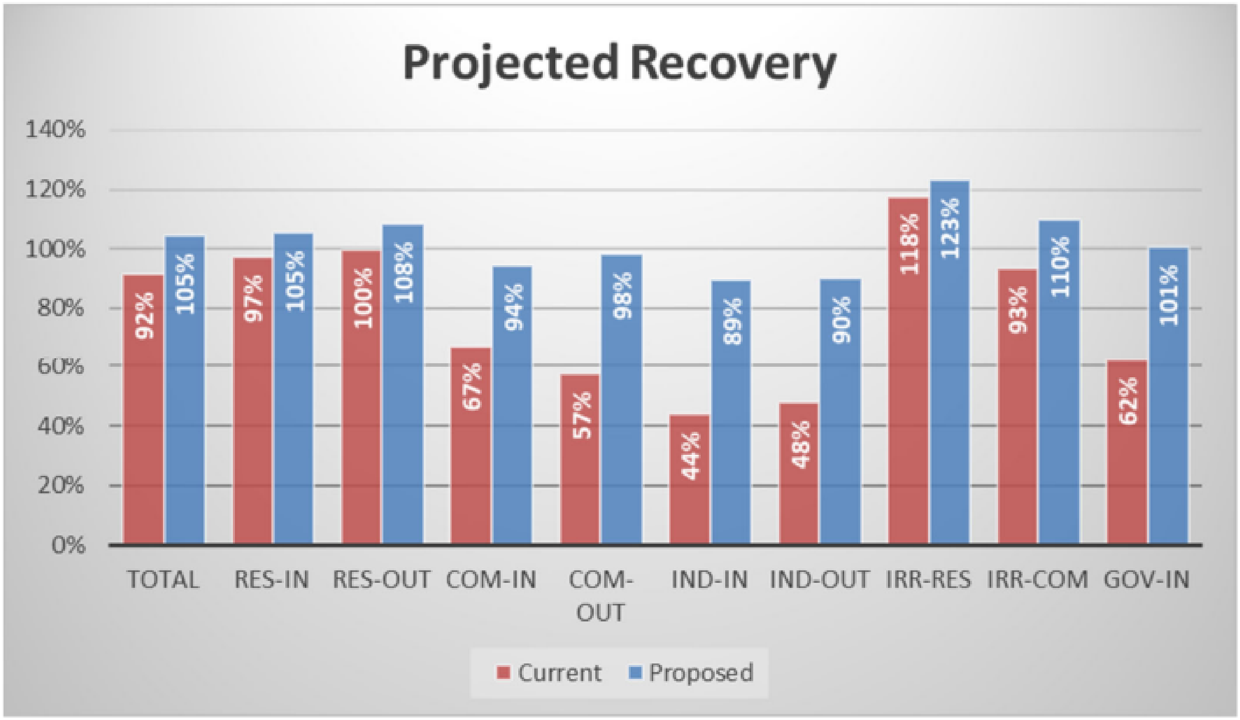
	Cost of Service		Current Rate		Proposed Rate		Difference	
Customer Charge (includes 2,500)	$	**16.23**	$	22.58	$	22.58	$ -	Includes 2,000 gallons
Next 2,500 Gallons	$	**3.88**	$	5.57	$	5.57	$ -	Next 3,000 gallons
Next 5,000 Gallons			$	4.00	$	4.00	$ -	
Next 10,000 Gallons			$	2.83	$	4.00	$ 1.17	
Next 30,000 Gallons			$	2.57	$	4.00	$ 1.43	
Next 50,000 Gallons			$	2.10	$	4.00	$ 1.90	
All Over 100,000 Gallons			$	1.79	$	4.00	$ 2.21	



Residential Inside Rate Impact

Usage	COS Rates		Current Rates		Proposed Rates		Monthly Change		Daily Change		Current $/kGal		Proposed $/kGal	
1	$	20.11	$	22.58	$	22.58	$	-	$	-	$	22.58	$	22.58
2	$	23.99	$	22.58	$	22.58	$	-	$	-	$	11.29	$	11.29
3	$	27.87	$	25.37	$	28.15	$	2.79	$	0.09	$	8.46	$	9.38
4	**$**	**31.75**	**$**	**30.94**	**$**	**33.72**	**$**	**2.79**	**$**	**0.09**	**$**	**7.73**	**$**	**8.43**
5	$	35.63	$	36.51	$	39.29	$	2.79	$	0.09	$	7.30	$	7.86
6	$	39.51	$	40.51	$	43.29	$	2.79	$	0.09	$	6.75	$	7.22
7	$	43.39	$	44.51	$	47.29	$	2.79	$	0.09	$	6.36	$	6.76
8	$	47.27	$	48.51	$	51.29	$	2.79	$	0.09	$	6.06	$	6.41
9	$	51.15	$	52.51	$	55.29	$	2.79	$	0.09	$	5.83	$	6.14
10	$	55.03	$	56.51	$	59.29	$	2.79	$	0.09	$	5.65	$	5.93
Average Usage				4,199										

Projected Recovery by Class



SHORT FORM OF AGREEMENT
BETWEEN

FOR
PROFESSIONAL SERVICES

Prepared by

ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

and

Issued and Published Jointly by

ACEC

National Society of Professional Engineers®

ASCE American Society of Civil Engineers

PROFESSIONAL ENGINEERS IN PRIVATE PRACTICE
a practice division of the
NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS

AMERICAN COUNCIL OF ENGINEERING COMPANIES

AMERICAN SOCIETY OF CIVIL ENGINEERS

FOR
SOUTH / WESTERN
WATER MAIN LOOP
PH 2

EJCDC E-520 Short Form of Agreement Between Owner and Engineer for Professional Services

SHORT FORM OF AGREEMENT
BETWEEN OWNER AND ENGINEER
FOR
PROFESSIONAL SERVICES

THIS IS AN AGREEMENT effective as of ______________________ ("Effective Date") between

Calera Water Works Board ("Owner")

and InSite Engineering, LLC ("Engineer")

Engineer agrees to provide the services described below to Owner for South / Western Water Main Loop Ph 2 ("Project").

Description of Engineer's Services: Engineer will provide surveying, design period services, bidding and contracting services, construction period services, and resident project representation for a new water transmission main to the Connect and reinforce a portion of the system to alleviate low pressures. A more detailed Scope of Services is attached as Appendix 2.

Owner and Engineer further agree as follows:

1.01 Basic Agreement

A. Engineer shall provide, or cause to be provided, the services set forth in this Agreement, and Owner shall pay Engineer for such Services as set forth in Paragraph 9.01.

2.01 Payment Procedures

A. *Preparation of Invoices.* Engineer will prepare a monthly invoice in accordance with Engineer's standard invoicing practices and submit the invoice to Owner.

B. *Payment of Invoices.* Invoices are due and payable within 30 days of receipt. If Owner fails to make any payment due Engineer for services and expenses within 30 days after receipt of Engineer's invoice, the amounts due Engineer will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day. In addition, Engineer may, without liability, after giving seven days written notice to Owner, suspend services under this Agreement until Engineer has been paid in full all amounts due for services, expenses, and other related charges. Payments will be credited first to interest and then to principal.

3.01 Additional Services

A. If authorized by Owner, or if required because of changes in the Project, Engineer shall furnish services in addition to those set forth above.

B. Owner shall pay Engineer for such additional services as follows: For additional services of Engineer's employees engaged directly on the Project an amount equal to the cumulative hours charged to the Project by each class of Engineer's employees times standard hourly rates for each applicable billing class; plus reimbursable expenses and Engineer's consultants' charges, if any.

4.01 Termination

A. The obligation to provide further services under this Agreement may be terminated:

1. For cause,

a. By either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the Agreement's terms through no fault of the terminating party.

b. By Engineer:

1) upon seven days written notice if Engineer believes that Engineer is being requested by Owner to furnish or perform services contrary to Engineer's

responsibilities as a licensed professional; or

2) upon seven days written notice if the Engineer's services for the Project are delayed or suspended for more than 90 days for reasons beyond Engineer's control.

3) Engineer shall have no liability to Owner on account of such termination.

c. Notwithstanding the foregoing, this Agreement will not terminate as a result of a substantial failure under paragraph 4.01.A.1.a if the party receiving such notice begins, within seven days of receipt of such notice, to correct its failure and proceeds diligently to cure such failure within no more than 30 days of receipt of notice; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.

2. For convenience, by Owner effective upon the receipt of notice by Engineer.

B. The terminating party under paragraphs 4.01.A.1 or 4.01.A.2 may set the effective date of termination at a time up to 30 days later than otherwise provided to allow Engineer to demobilize personnel and equipment from the Project site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Project materials in orderly files.

5.01 Controlling Law

A. This Agreement is to be governed by the law of the state in which the Project is located.

6.01 Successors, Assigns, and Beneficiaries

A. Owner and Engineer each is hereby bound and the partners, successors, executors, administrators, and legal representatives of Owner and Engineer (and to the extent permitted by paragraph 6.01.B the assigns of Owner and Engineer) are hereby bound to the other party to this Agreement and to the partners, successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.

B. Neither Owner nor Engineer may assign, sublet, or transfer any rights under or interest (including, but without limitation, moneys that are due or may become due) in this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.

7.01 General Considerations

A. The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with Engineer's services. Engineer and its consultants may use or rely upon the design services of others, including, but not limited to, contractors, manufacturers, and suppliers.

B. Engineer shall not at any time supervise, direct, or have control over any contractor's work, nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, for safety precautions and programs incident to a contractor's work progress, nor for any failure of any contractor to comply with laws and regulations applicable to contractor's work.

C. Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the contract between Owner and such contractor.

D. Engineer shall not be responsible for the acts or omissions of any contractor, subcontractor, or supplier, or of any contractor's agents or employees or any other persons (except Engineer's own employees) at the Project site or otherwise furnishing or performing any of construction work; or for any decision made on interpretations or clarifications of the construction contract given by Owner without consultation and advice of Engineer.

E. The general conditions for any construction contract documents prepared hereunder are to be the "Standard General Conditions of the Construction Contract" as prepared by the Engineers Joint Contract Documents Committee (No. C-700, 2002 Edition).

F. All design documents prepared or furnished by Engineer are instruments of service, and Engineer retains an ownership and property interest (including the copyright and the right of reuse) in such documents, whether or not the Project is completed.

G. To the fullest extent permitted by law, Owner and Engineer (1) waive against each other, and the other's employees, officers, directors, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to the Project, and (2) agree that Engineer's total liability to Owner under this Agreement shall be limited to $50,000 or the total amount of compensation received by Engineer, whichever is greater, and (3) agree that any surveying or geotechnical engineering subconsultant services provided by the Engineer as part of this Agreement are provided solely as a convenience to the Owner at the direction of the Owner and that all liability for surveying and/or geotechnical engineering shall be borne fully by the Surveyor or Geotechnical Engineer and that Engineer has no liability for such services.

H. The parties acknowledge that Engineer's scope of services does not include any services related to a Hazardous Environmental Condition (the presence of asbestos, PCBs, petroleum, hazardous substances or waste, and radioactive materials). If Engineer or any other party encounters a Hazardous Environmental Condition, Engineer may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until Owner: (i) retains appropriate specialist consultants or contractors to identify and, as appropriate, abate, remediate, or remove the Hazardous Environmental Condition; and (ii) warrants that the Site is in full compliance with applicable Laws and Regulations.

8.01 Total Agreement

A. This Agreement (consisting of pages 1 to 4 inclusive together with any expressly incorporated appendix), constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

9.01 Payment

A. Using Procedures Set Forth In Paragraph 2.01, Owner Shall Pay Engineer as Follows (Monthly Progress Invoicing)			
1	A Lump Sum Amount of	$31,500	Surveying
2.	A Lump Sum Amount of	$206,500	Design, Permitting, and Specifications (Civil Design Engineering)
3.	A Lump Sum Amount of	$4,000	Bidding / Contracting
4.	A Lump Sum Amount of	$122,500	Construction Administration and Onsite Project Representative (8 Months) – Additional Months Hourly
5.	Cost Plus 15%	$8,500	Reimbursable Expenses (Est)
6.	Engineers Standard Fees / Rates Attached	Additional Service As Required	Any additional ADEM Meetings, Etc. Outside the Scope of Work
B, The Engineers compensation is conditioned on the time to complete the original design not exceeding 3 Months after tank and pumping station design are complete. If time should be extended beyond this point by the Engineers lack of effort the Engineer compensation shall be appropriately adjusted.			

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated on page 1.

OWNER: Calera Water Works Board	ENGINEER: InSite Engineering, LLC
By: ____________________	By: James M. Cassidy, P.E.
Title: ____________________	Title: President
Date Signed: ____________________	Date Signed: 8/15/22
	License or Certificate No. and State AL PE 28278
Address for giving notices:	Address for giving notices:
____________________	5800 Feldspar Way
____________________	Hoover, AL 35244
____________________	____________________

INSITE ENGINEERING

SCHEDULE OF FEES

Professional and Technical Services

The following classifications and associated unit rates are general and will be used as guidelines for the services of professional disciplines offered. Legal preparation and testimony are billed at two times these rates. Rates are subject to be updated once annually.

Classification	Rate/Hour
Principal Engineer	*$165.00*
Sr. Professional Engineer	*$140.00*
Professional Engineer	*$110.00*
Engineer Intern	*$90.00*
GIS/IT Engineer	*$125.00*
GIS/IT Technician	*$90.00*
Sr. Civil Designer	*$125.00*
Civil Designer	*$95.00*
CADD Technician	*$70.00*
Administrative/Clerical	*$50.00*
Resident Project Representative	*$65.00*
Student Intern	*$50.00*

Reimbursable Expenses	Rate/Hour
Automobile Travel	*Current IRS Rate*
Other travel and subsistence expenses	*Cost + 15%*
Subconsultant Services	*Cost + 15%*
Agency Review Fees	*Cost + 15%*
Outside Printing and Plotting Fees	*Cost + 15%*
Other Reimbursable Expenses	*Cost + 15%*

In-House Printing and Plotting Fees:	
24" x 36" Black and White Prints/Plots	*$2.00/sheet*
12" x 18" Black and White Prints/Plots	*$1.00/sheet*
8.5" x 11" Black and White Prints/Plots	*$0.10/page*
24" x 36" Color Prints/Plots	*$16.00/sheet*
12" x 18" Color Prints/Plots	*$8.00/sheet*
8.5" x 11" Color Prints/Plots	*$0.45/page*
Large Format Scanning	*$3.25/sheet*
Small Format Scanning	*$1.00/page*

Effective January 1, 2022

(Replaces Schedule of Fees dated January 1, 2021)

INSITE ENGINEERING

APPENDIX 2
to
EJCDC E-520 Short Form of Agreement
Between Owner and Engineer
for Professional Services

DETAILED SCOPE OF WORK:

1. This is an Exhibit attached to and made a part of the EJCDC E-520 Short Form of Agreement Between Owner (Calera Water Works Board) and Engineer (Insite Engineering, LLC) for Professional Services.

2. The design intent is to design a new water main loop main loop on the south / western portion of the water system to alleviate low pressures and ensure ADEM minimum pressures are achieved during normal operations.

3. The ENGINEER shall perform professional services only as hereinafter stated. Professional services other than those stated hereinafter shall be considered as Extra Services and shall entitle the ENGINEER to additional compensation.

4. Design Period Services

   A. Surveying (Lump Sum)

   The ENGINEER's surveying subconsultant shall prepare a topographic survey to include:

   -contours at 1' or 2' intervals
   -location of roads, fences, buildings, utilities and other improvements on-site and within adjacent street right-of-way
   -location of significant structures visible that may interfere with construction.

   The survey shall be in accordance with the Alabama State Board of Licensure for Professional Engineers and Land Surveyors' standards.

   B. Water Main Design (Lump Sum)

   During the design phase, the ENGINEER shall:

   i. Make trips as necessary (per the ENGINEER) to the site during the design phase of development.

   ii. Prepare construction plans and specifications for the following items: Water mains and appurtenances, connections, geometric layout, and all other items necessary for the development of the construction plans. These plans and specifications will be in a form suitable for the taking of competitive bids.

iii. Provide an updated construction cost opinion for work designed by the ENGINEER.

iv. Meet as necessary with the OWNER to review progress.

v. Assist the OWNER in obtaining pertinent agency approvals of the construction documents. The ENGINEER does not guarantee agency approvals.

vi. Coordinate with representatives of the appropriate utility companies regarding the locations of gas, telephone, and electric in conflict with the project.

vii. The final plans and final specifications phase does not include the design of water pumping facilities, wetlands assessment, wetlands mitigation, flood plain studies, utility relocations, easement acquisition, or Aquatic Resource Alteration Permit (ARAP) applications.

5. Bidding and Contracting Services (Lump Sum)

A. During the Bid Period, the ENGINEER shall:

i. Prepare an Advertisement for Bids in accordance with the Public Works Bid Law of the State of Alabama.

ii. Copy and distribute plans to interested Bidders on behalf of the Owner.

iii. Host a pre-bid meeting at the Owner's facility.

iv. Respond to questions from Bidders and issue formal addenda, if required.

v. Host a public bid opening at the Owner's facility.

vi. Prepare a Certified Bid Tabulation of all bids received.

vii. Make a written Recommendation of Award to the Owner.

viii. Prepare contracts for execution by Owner and Contractor.

6. Construction Period and Resident Observation Services (Lump Sum)

A. During the Construction Period, the ENGINEER shall:

i. Prepare Contract Documents in triplicate for execution by all parties.

ii. Attend pre-construction meetings.

iii. Make periodic reviews of construction as necessary to evaluate pay requests of the Contractor and make recommendations to the OWNER.

iv. Provide shop drawing submittal review, as well as additional construction review as requested by the OWNER.

v. Provide consultation throughout the construction period with respect to the interpretation of the plans and specifications to resolve related questions.

vi. Provide resident project observation for construction period.

vii. Prepare as-built drawings based on contractor mark-ups.

viii. The fee does NOT include construction management of multiple contracts or contractors, construction staking, safety on the project site, or approval of Contractor's means and methods of construction.

7. Reimbursable Expenses

Reimbursable expenses are billed at actual cost plus 15%. The estimated cost specified includes plotting, printing, mileage (at the current IRS rate), overnight mail, and courier services. The allowance is based on providing a maximum of 5 sets of final construction drawings and final plats.

8. Additional Services

Additional Services desired by the Owner can be provided for additional fees and reimbursable expenses.

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

30 -WATER WORKS BOARD FUND

ASSETS

ACCOUNT#	TITLE	
100.1000	WATER BOARD CASH	2,518,298.19
100.1005	SRF WATER FUNDS	0.00
100.1100	CLAIM ON CASH	110,357.69
100.2000	WATER TANK MAINTENANCE	626,599.36
100.2293	CD - CSB - WWB	71,065.58
100.2294	CD-CSB-WATER TANK MNT 23088	99,436.88
100.2295	CD-CSB-WATR BD 22396	30,423.21
100.2297	CD-CSB-WTR BD 22398	51,018.50
100.2298	CD-CSB-WTR BD 22399	40,816.50
100.2299	CD-CSB WTR BD 22490	52,819.55
100.2300	CD-CSB-WTR CD 22493	68,650.16
100.2301	CD-CSB-WTR BD 22494	26,403.85
100.2302	CD-CSB-WTR BD 23472	50,751.87
100.2303	CD-CSB-WTR BD 23473	50,751.87
100.2304	CD-CSB-WTR BD 23474	50,751.87
100.2305	CD-CSB-WTR BD 23475	50,751.87
120.0001	ACCOUNTS RECEIVABLE	448,496.56
120.0002	ALLOWANCE FOR BAD DEBTS	(36,234.38)
120.0003	A/R OFFSET COLLECTION FEE	(46,977.03)
120.0005	WATER CONTRACTS RECEIVABLE	180,600.00
120.0010	ACCOUNTS REC - AUDIT ACCRUAL	185,245.20
120.0030	ACCOUNTS RECEIVABLE - GRANTS	0.00
120.0040	ACCOUNTS RECEIVABLE - MISC	0.00
120.0045	PREPAIDS	0.00
120.0046	PREPAID INTEREST SRF LOAN	117,260.00
120.2001	ACCRUED INTEREST RECEIVABLE	0.00
130.0001	DUE FROM GENERAL FUND	0.00
130.0002	DUE FROM GAS FUND	0.00
130.0004	DUE FROM SEWER FUND	0.00
140.0001	INVENTORY	197,505.32
150.1040	RECEIVABLE ADEM	5,002,095.11
150.1051	05 AND 12 BOND FUND (7713)	1.06
150.1070	2009 BOND FUND (3000)	0.00
150.1071	2009 BOND RESERVE (3001)	0.00
150.1072	2009 BOND CONST (3002)	0.00
150.1079	2012 BOND RESERVE (6000)	(2.84)
150.1081	2012 A BOND FUND (88000)	0.00
150.1082	2012 A RESERVE FUND (88001)	0.00
150.1086	2016 A BOND (246386000)	23,432.93
150.1087	2016 B BOND	182,335.64
150.1090	2016A PROJECT FUND (246386002)	0.75
150.1091	2016B PROJECT FUND (255626002)	0.52
150.1092	2016A RESERVE FUND (246386001)	126,741.23
150.1093	2016B RESERVE FUND (255626001)	98,851.09
150.1094	2021 BOND FUND (214981000)	392,707.52
150.1095	2021 REFUNDING RESERVE FUND	659,828.03
150.1096	2021 REFUNDING ESCROW	0.00
150.1097	2021 REFUNDING COI	2,170.26
150.1200	2020 DWSRF ADEM REV PROJ FUND	0.00
160.0001	LAND	11,484.68

BALANCE SHEET
AS OF: NOVEMBER 30TH, 2022

30 -WATER WORKS BOARD FUND

ACCOUNT#	TITLE			
160.0002	BUILDINGS	149,440.59		
160.0003	SYSTEM	25,988,631.10		
160.0004	EQUIPMENT	1,165,187.56		
160.0005	VEHICLES	429,686.21		
160.0010	CONSTRUCTION IN PROGRESS	607,549.44		
160.9001	ACCUMULATED DEPRECIATION	(10,700,204.03)		
165.0010	BOND ISSUANCE COSTS	0.00		
165.0011	AMORT BOND ISSUANCE COSTS	0.00		
			29,084,729.47	
	TOTAL ASSETS			29,084,729.47

LIABILITIES

ACCOUNT#	TITLE	
200.2000	AP PENDING (DUE TO POOLED)	75,674.51
200.2002	FED WITHOLDINGS PAYABLE	0.00
200.2003	STATE WITHOLDINGS PAYABLE	(35.75)
200.2004	FICA TAX PAYABLE	(57.83)
200.2005	MEDICARE TAX PAYABLE	(13.52)
200.2006	AP NOT IN POOL	0.00
200.2010	GROUP HEALTH INS. PAYABLE	(40.97)
200.2011	RETIREMENT PAYABLE	(135.17)
200.2012	DEFERRED COMP PAYABLE	0.00
200.2013	BANKRUPTCY PAYABLE	0.00
200.2014	CHILD SUPPORT PAYABLE	0.00
200.2015	CREDIT UNION PAYABLE	0.00
200.2016	MISC PAYROLL DED PAYABLE	184.50
200.2017	UNITED WAY PAYABLE	(5.00)
200.2018	AP - NOT IN POOL	0.00
200.3001	SALES TAX PAYABLE	4,379.32
200.9001	ACCOUNTS PAYABLE	0.00
210.0001	ACCRUED PAYROLL	19,414.09
210.0010	ACCRUED COMPENSATED ABSENCES	37,700.00
220.9000	CURRENT MATURITIES OF LTD	0.00
230.0001	DUE TO GENERAL FUND	21,907.29
230.0002	DUE TO GAS FUND	0.00
230.0004	DUE TO SEWER FUND	0.00
230.0007	DUE TO CAPITAL PROJECTS FUND	(160.59)
240.0001	METER DEPOSITS	160,130.25
240.0002	UNEARNED REVENUE	0.00
240.1000	ACCRUED INTEREST PAY (RESTR)	47,685.80
240.9000	CURRENT MAT OF RESTRICTED LTD	666,846.72
260.0301	NOTE PAYABLE - CSB	(66.62)
260.0701	2009 BONDS PAYABLE	0.00
260.0702	2009 BONDS - OID	0.00
260.0703	DEFRD AMT ON REFUNDING 2009	0.00
260.0801	2012 BONDS PAYABLE	0.00
260.0802	2012 BONDS - OID	0.00
260.0803	2012 - DEFRD COSTS REFUNDING	0.00
260.0804	2012 A BOND PAYABLE	0.00
260.0805	2012 A BOND OID	0.00
260.0806	2012 A DEFFERED AMT ON REFUND	0.00

BALANCE SHEET
AS OF: NOVEMBER 30TH, 2022

30 -WATER WORKS BOARD FUND

ACCOUNT#	TITLE			
260.0807	2016A BONDS PAYABLE	1,795,000.00		
260.0808	2016B BONDS PAYABLE	215,000.00		
260.0809	2016A BONDS OID	72,080.20		
260.0810	2016B BONDS OID	23.03		
260.0811	2016A DEF AMT ON REFUNDING	(57,104.67)		
260.0812	2016B DEF AMT ON REFUNDING	2,284.59		
260.0815	2021 BOND PAYABLE	8,965,000.05		
260.0816	2021 BOND OID	506,734.77		
260.0817	2021 DEF AMT ON REFUNDING	0.00		
260.1097	PAYMENT COI	0.00		
260.1200	BOND PAYABLE SRF	5,330,000.00		
269.9000	LESS CURRENT MATURITIES LTD	(666,846.72)		
	TOTAL LIABILITIES		17,195,578.28	
EQUITY				
======				
280.0001	CONTRIBUTED CAPITAL	0.00		
281.0002	RESERVE FOR ENCUMBRANCES- CY	640,152.27		
281.0003	RESERVE FOR ENCUMBRANCES- PY	(164,023.25)		
281.0005	RESERVE FOR RESTRICTED ASSETS	0.00		
282.0001	NET ASSETS- UNRESERVED	11,644,494.83		
282.0002	ENCUMBRANCES- CY	(640,152.27)		
282.0003	ENCUMBRANCES- PY	164,023.25		
	TOTAL BEGINNING EQUITY	11,644,494.83		
	TOTAL REVENUE	686,442.23		
	TOTAL EXPENSES	441,785.87		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	244,656.36		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		11,889,151.19	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			29,084,729.47
				==============

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2022

50 -AMERICAN RESCUE FUND

ACCOUNT#	TITLE			
ASSETS				
100.1100	CLAIM ON CASH	(159,321.25)		
100.2399	AMERICAN RESCUE FUNDS	2,506,394.41		
			2,347,073.16	
	TOTAL ASSETS			2,347,073.16
LIABILITIES				
200.2000	AP PENDING (DUE TO POOLED)	43,349.04		
230.0009	DEFERRED REVENUE ARF	2,324,265.61		
	TOTAL LIABILITIES		2,367,614.65	
EQUITY				
281.0002	RESERVE FOR ENCUMBRANCES CY	0.00		
281.0003	RESERVE FOR ENCUMBRANCES PY	0.00		
282.0001	NET ASSETS- UNRESERVED	36,823.64		
282.0002	ENCUMBRANCES- CY	0.00		
282.0003	ENCUMBRANCES - PY	0.00		
	TOTAL BEGINNING EQUITY	36,823.64		
	TOTAL REVENUE	1,256.16		
	TOTAL EXPENSES	58,621.29		
	TOTAL REVENUE OVER/(UNDER) EXPENSE	(57,365.13)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		(20,541.49)	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			2,347,073.16

MONTHLY FINANCIAL REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

30 -WATER WORKS BOARD FUND
FINANCIAL SUMMARY

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY									
CHARGES FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UTILITY	0.00	0.00	0.00	3,767,662.91	297,337.55	627,051.47	0.00	3,140,611.44	16.64
FEES	0.00	0.00	0.00	262,790.00	18,350.00	46,727.91	0.00	216,062.09	17.78
INTERGOVERNMENTAL	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00
INTEREST	0.00	0.00	0.00	3,031.00	4,053.72	7,223.80	0.00	(4,192.80)	238.33
OTHER REVENUE SOURCES	0.00	0.00	0.00	0.00	5,304.05	5,439.05	0.00	(5,439.05)	0.00
TOTAL REVENUES	0.00	0.00	0.00	9,033,483.91	325,045.32	686,442.23	0.00	8,347,041.68	7.60
EXPENDITURE SUMMARY									
WATER DISTRIBUTION	0.00	0.00	0.00	1,691,118.94	129,967.29	232,340.89	43,367.89	1,415,410.16	16.30
WATER TREATMENT	0.00	0.00	0.00	1,396,415.09	112,918.89	198,987.83	34,196.00	1,163,231.26	16.70
CAPITAL EXPENDITURES	0.00	0.00	0.00	6,020,000.00	8,557.15	10,457.15	369,618.60	5,639,924.25	6.31
DEBT SERVICE	0.00	0.00	0.00	878,932.50	0.00	0.00	0.00	878,932.50	0.00
TRANSFERS	0.00	0.00	0.00	(723,000.00)	0.00	0.00	0.00	(723,000.00)	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	9,263,466.53	251,443.33	441,785.87	447,182.49	8,374,498.17	9.60
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(229,982.62)	73,601.99	244,656.36	(447,182.49)	(27,456.49)	88.06

MONTHLY FINANCIAL REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

30 -WATER WORKS BOARD FUND
REVENUES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CHARGES FOR SERVICE									
300.3260 RENTAL INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UTILITY									
300.4010 RESIDENTIAL SALES	0.00	0.00	0.00	3,198,260.00	250,416.42	526,237.91	0.00	2,672,022.09	16.45
300.4020 INDUSTRIAL SALES	0.00	0.00	0.00	31,481.00	2,906.31	5,571.58	0.00	25,909.42	17.70
300.4022 COMMERCIAL SALES	0.00	0.00	0.00	330,075.00	26,940.49	57,508.86	0.00	272,566.14	17.42
300.4024 GOVERNMENTAL SALES	0.00	0.00	0.00	140,882.00	11,455.01	25,360.64	0.00	115,521.36	18.00
300.4028 PENALTY REVENUE	0.00	0.00	0.00	66,964.91	5,619.32	12,372.48	0.00	54,592.43	18.48
TOTAL UTILITY	0.00	0.00	0.00	3,767,662.91	297,337.55	627,051.47	0.00	3,140,611.44	16.64
FEES									
300.5010 TAPPING FEES	0.00	0.00	0.00	45,300.00	(12,550.00)	(8,450.00)	0.00	53,750.00	18.65-
300.5020 CAPITAL RECOVERY FEE	0.00	0.00	0.00	106,300.00	20,200.00	33,200.00	0.00	73,100.00	31.23
300.5030 ADMINSTRATIVE FEES	0.00	0.00	0.00	78,425.00	8,450.00	16,950.00	0.00	61,475.00	21.61
300.5040 CONNECTION FEES	0.00	0.00	0.00	32,765.00	2,250.00	5,027.91	0.00	27,737.09	15.35
TOTAL FEES	0.00	0.00	0.00	262,790.00	18,350.00	46,727.91	0.00	216,062.09	17.78
INTERGOVERNMENTAL									
300.6053 SHEBLY CO 2023 GRANT 42&16	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00
300.6054 GRANT REVENUE ARF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00
INTEREST									
300.8010 INTEREST INCOME	0.00	0.00	0.00	2,670.00	946.81	1,853.34	0.00	816.66	69.41
300.8011 INTEREST INCOME (RESTRICTED)	0.00	0.00	0.00	361.00	3,106.91	5,370.46	0.00	(5,009.46)	1,487.66
TOTAL INTEREST	0.00	0.00	0.00	3,031.00	4,053.72	7,223.80	0.00	(4,192.80)	238.33
OTHER REVENUE SOURCES									
300.9101 DEVELOPER CONTR - SYSTEM EXT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300.9102 DEVELOPER CONTRIBUTED LINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300.9451 INSURANCE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300.9501 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	5,304.05	5,439.05	0.00	(5,439.05)	0.00
300.9505 WATER SALES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300.9601 GAIN/LOSS ON ASSET	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300.9801 SALE OF ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300.9901 DEBT PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300.9920 LOSS ON REFUNDING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300.9990 Capital Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE SOURCES	0.00	0.00	0.00	0.00	5,304.05	5,439.05	0.00	(5,439.05)	0.00
TOTAL REVENUES	0.00	0.00	0.00	9,033,483.91	325,045.32	686,442.23	0.00	8,347,041.68	7.60

30 -WATER WORKS BOARD FUND
WATER DISTRIBUTION
DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONAL SERVICES									
423.1001 PAYROLL- REGULAR	0.00	0.00	0.00	542,909.52	36,449.76	69,367.08	0.00	473,542.44	12.78
423.1002 PAYROLL- OVERTIME	0.00	0.00	0.00	21,000.00	3,489.60	6,486.84	0.00	14,513.16	30.89
423.1003 PAYROLL- ON CALL	0.00	0.00	0.00	11,305.00	957.42	1,808.46	0.00	9,496.54	16.00
423.1006 PAYROLL- COMP ABSENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.1007 PAYROLL - BOARD MEMBERS	0.00	0.00	0.00	13,870.18	1,167.79	2,335.58	0.00	11,534.60	16.84
423.1008 PY OFFSET-CAPITALIZED LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.1010 PAYROLL TAXES	0.00	0.00	0.00	45,064.00	3,121.30	5,933.39	0.00	39,130.61	13.17
423.1011 GROUP INSURANCE	0.00	0.00	0.00	126,846.32	7,525.28	14,528.76	0.00	112,317.56	11.45
423.1012 RETIREMENT	0.00	0.00	0.00	42,893.19	2,958.47	5,679.26	0.00	37,213.93	13.24
423.1020 WORKMANS COMP INSURANCE	0.00	0.00	0.00	7,470.70	0.00	0.00	0.00	7,470.70	0.00
423.1099 PERSONNEL COST ALLOCATION	0.00	0.00	0.00	88,988.88	7,147.50	13,865.72	0.00	75,123.16	15.58
423.1120 UNIFORMS	0.00	0.00	0.00	8,500.00	449.45	449.45	124.90	7,925.65	6.76
423.1121 TRAINING/CONVENTION REGISTRAT	0.00	0.00	0.00	6,500.00	0.00	0.00	212.80	6,287.20	3.27
423.1122 TRAINING/CONV TRAVEL EXPENSES	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
423.1123 MEDICAL/DRUG TESTING	0.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
423.1124 BACK GROUND CHECKS	0.00	0.00	0.00	30.00	0.00	16.46	0.00	13.54	54.87
TOTAL PERSONAL SERVICES	0.00	0.00	0.00	917,677.79	63,266.57	120,471.00	337.70	796,869.09	13.16
ADMINISTRATION									
423.2015 BAD DEBTS - WATER	0.00	0.00	0.00	17,000.00	0.00	0.00	0.00	17,000.00	0.00
423.2025 DUES & MEMBERSHIPS	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
423.2035 GENERAL INSURANCE	0.00	0.00	0.00	16,324.87	0.00	0.00	0.00	16,324.87	0.00
423.2045 INTERNET SERVICES	0.00	0.00	0.00	478.00	40.46	80.92	404.60	(7.52)	101.57
423.2060 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.2065 MOBILE COMMUNICATIONS	0.00	0.00	0.00	9,336.00	856.74	1,679.23	0.00	7,656.77	17.99
423.2070 PERMITS & LICENCES	0.00	0.00	0.00	3,500.00	0.00	0.00	0.00	3,500.00	0.00
423.2080 UTILITY BILLING/MAILING	0.00	0.00	0.00	11,331.00	1,434.00	3,544.34	0.00	7,786.66	31.28
423.2085 IT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.2087 IT RECURR CHGS, LIC FEE, ETC	0.00	0.00	0.00	2,900.00	0.00	2,175.00	0.00	725.00	75.00
423.2089 TECHNOLOGY COST ALLOCATION	0.00	0.00	0.00	28,344.42	2,332.82	5,297.06	0.00	23,047.36	18.69
423.2090 TELEPHONE SERVICE	0.00	0.00	0.00	1,438.13	119.84	239.68	0.00	1,198.45	16.67
423.2095 UTILITIES	0.00	0.00	0.00	31,458.42	2,340.19	5,192.34	0.00	26,266.08	16.51
423.2099 OFFICE EXP ALLOCATION	0.00	0.00	0.00	11,600.00	603.24	1,918.25	0.00	9,681.75	16.54
TOTAL ADMINISTRATION	0.00	0.00	0.00	137,710.84	7,727.29	20,126.82	404.60	117,179.42	14.91
SUPPLIES									
423.3010 EMERGENCY RELIEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.3015 FUEL USEAGE	0.00	0.00	0.00	32,000.00	2,609.55	5,668.20	304.17	26,027.63	18.66
423.3020 WATER PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.3045 OFFICE SUPPLIES	0.00	0.00	0.00	1,000.00	93.03	93.03	0.00	906.97	9.30
423.3050 INVENTORY-OPERATING SUPPLIES	0.00	0.00	0.00	270,000.00	26,087.80	37,472.78	6,685.85	225,841.37	16.36
423.3051 OPERATING SUPPLIES - GENERAL	0.00	0.00	0.00	10,000.00	487.87	1,310.67	485.06	8,204.27	17.96
423.3065 SMALL TOOLS & EQUIPMENT	0.00	0.00	0.00	6,000.00	244.02	446.93	1,525.26	4,027.81	32.87
423.3099 SUPPLIES EXPENSE ALLOCATION	0.00	0.00	0.00	3,104.00	272.90	406.26	0.00	2,697.74	13.09
TOTAL SUPPLIES	0.00	0.00	0.00	322,104.00	29,795.17	45,397.87	9,000.34	267,705.79	16.89

30 -WATER WORKS BOARD FUND
WATER DISTRIBUTION
DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REPAIRS & MAINTENANCE									
423.4010 R&M - VEHICLES	0.00	0.00	0.00	10,000.00	3,600.91	3,632.63	0.00	6,367.37	36.33
423.5010 RECURRING MAINTENANCE	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00
423.5020 REPAIRS- EQUIPMENT	0.00	0.00	0.00	9,000.00	6.78	210.69	0.00	8,789.31	2.34
423.5030 REPAIRS- SYSTEM	0.00	0.00	0.00	60,000.00	18,850.00	27,479.50	19,177.60	13,342.90	77.76
423.5032 R&M - WATER TANK	0.00	0.00	0.00	115,000.00	0.00	0.00	0.00	115,000.00	0.00
TOTAL REPAIRS & MAINTENANCE	0.00	0.00	0.00	209,000.00	22,457.69	31,322.82	19,177.60	158,499.58	24.16
OUTSIDE SERVICES									
423.6002 AUDIT FEES	0.00	0.00	0.00	12,276.00	0.00	0.00	0.00	12,276.00	0.00
423.6005 BOND FEES	0.00	0.00	0.00	11,275.00	0.00	0.00	0.00	11,275.00	0.00
423.6010 ADEM LOAN (DWSRF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.6015 CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.6020 CREDIT CARD FEES	0.00	0.00	0.00	47,158.00	3,804.70	9,102.12	0.00	38,055.88	19.30
423.6025 COLLECTION FEES	0.00	0.00	0.00	168.00	0.00	14.00	154.00	0.00	100.00
423.6030 ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.6042 LEGAL FEES	0.00	0.00	0.00	0.00	740.00	740.00	0.00	(740.00)	0.00
423.6055 RENTAL - CITY HALL	0.00	0.00	0.00	10,000.00	833.33	1,666.70	8,333.70	(0.40)	100.00
423.6056 RENTAL - SHOP	0.00	0.00	0.00	7,000.00	583.33	1,166.70	5,833.70	(0.40)	100.01
423.6060 RENTAL - EQUIPMENT	0.00	0.00	0.00	4,200.00	0.00	0.00	0.00	4,200.00	0.00
423.6065 WATER TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
423.6070 GRASS CUTTING CONTRACT	0.00	0.00	0.00	3,000.00	75.75	1,590.15	126.25	1,283.60	57.21
423.6080 OUTSIDE SERVICES	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
423.6099 OUTSIDE SERVICES ALLOCATION	0.00	0.00	0.00	5,549.31	683.46	742.71	0.00	4,806.60	13.38
423.6999 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OUTSIDE SERVICES	0.00	0.00	0.00	104,626.31	6,720.57	15,022.38	14,447.65	75,156.28	28.17
TOTAL WATER DISTRIBUTION	0.00	0.00	0.00	1,691,118.94	129,967.29	232,340.89	43,367.89	1,415,410.16	16.30

30 -WATER WORKS BOARD FUND
WATER TREATMENT
DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONAL SERVICES									
433.1001 PAYROLL- REGULAR	0.00	0.00	0.00	361,902.51	39,390.27	64,508.29	0.00	297,394.22	17.82
433.1002 PAYROLL- OVERTIME	0.00	0.00	0.00	46,000.00	4,602.34	7,253.33	0.00	38,746.67	15.77
433.1006 PAYROLL- COMP ABSENCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
433.1010 PAYROLL TAXES	0.00	0.00	0.00	31,204.54	3,300.56	5,381.77	0.00	25,822.77	17.25
433.1011 GROUP INSURANCE	0.00	0.00	0.00	66,181.66	6,759.06	11,287.25	0.00	54,894.41	17.05
433.1012 RETIREMENT	0.00	0.00	0.00	28,705.16	2,940.76	4,845.89	0.00	23,859.27	16.88
433.1020 WORKMANS COMP INSURANCE	0.00	0.00	0.00	6,004.50	0.00	0.00	0.00	6,004.50	0.00
433.1099 PERSONNEL COST ALLOCATION	0.00	0.00	0.00	88,988.88	7,147.50	13,865.72	0.00	75,123.16	15.58
433.1120 UNIFORMS	0.00	0.00	0.00	3,600.00	0.00	0.00	0.00	3,600.00	0.00
433.1121 TRAINING/CONVENTION REGISTRAT	0.00	0.00	0.00	9,000.00	0.00	0.00	0.00	9,000.00	0.00
433.1122 TRAINING/CONV TRAVEL EXPENSES	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00
433.1123 MEDICAL/DRUG TESTING	0.00	0.00	0.00	250.00	0.00	0.00	0.00	250.00	0.00
433.1124 BACKGROUND CHECKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	0.00	0.00	0.00	644,337.25	64,140.49	107,142.25	0.00	537,195.00	16.63
ADMINISTRATION									
433.2025 DUES & MEMBERSHIPS	0.00	0.00	0.00	2,550.00	0.00	0.00	0.00	2,550.00	0.00
433.2035 GENERAL INSURANCE	0.00	0.00	0.00	9,737.63	0.00	0.00	0.00	9,737.63	0.00
433.2045 INTERNET SERVICES	0.00	0.00	0.00	6,888.00	557.53	1,115.06	5,575.30	197.64	97.13
433.2060 MISCELLANEOUS EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
433.2065 MOBILE COMMUNICATIONS	0.00	0.00	0.00	2,743.22	232.65	465.30	0.00	2,277.92	16.96
433.2070 PERMITS & LICENSES	0.00	0.00	0.00	6,500.00	125.00	125.00	0.00	6,375.00	1.92
433.2085 IT EQUPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
433.2087 IT RECURR CHGS, LIC FEE, ETC	0.00	0.00	0.00	2,900.00	0.00	2,175.00	0.00	725.00	75.00
433.2089 TECHNOLOGY COST ALLOCATION	0.00	0.00	0.00	28,344.00	2,332.82	5,297.06	0.00	23,046.94	18.69
433.2090 TELEPHONE SERVICE	0.00	0.00	0.00	862.83	71.90	143.80	0.00	719.03	16.67
433.2095 UTILITIES	0.00	0.00	0.00	333,010.90	28,194.56	56,827.45	0.00	276,183.45	17.06
433.2099 OFFICE EXPENSE ALLOCATION	0.00	0.00	0.00	11,185.95	603.24	1,918.25	0.00	9,267.70	17.15
TOTAL ADMINISTRATION	0.00	0.00	0.00	404,722.53	32,117.70	68,066.92	5,575.30	331,080.31	18.20
SUPPLIES									
433.3010 EMERGENCY RELIEF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
433.3015 FUEL USEAGE	0.00	0.00	0.00	6,000.00	3,805.80	4,035.47	0.00	1,964.53	67.26
433.3045 OFFICE SUPPLIES	0.00	0.00	0.00	750.00	0.00	128.88	0.00	621.12	17.18
433.3050 OPERATING SUPPLIES	0.00	0.00	0.00	4,000.00	79.97	173.73	0.00	3,826.27	4.34
433.3051 OPERATING SUPPLIES - LAB	0.00	0.00	0.00	6,000.00	368.11	368.11	0.00	5,631.89	6.14
433.3057 OPERATING SUPPLIES- CHEMICALS	0.00	0.00	0.00	35,000.00	1,549.91	2,941.35	1,235.36	30,823.29	11.93
433.3065 SMALL TOOLS & EQUIPMENT	0.00	0.00	0.00	4,000.00	47.98	47.98	0.00	3,952.02	1.20
433.3099 SUPPLY EXPENSE ALLOCATION	0.00	0.00	0.00	3,104.00	272.90	406.26	0.00	2,697.74	13.09
TOTAL SUPPLIES	0.00	0.00	0.00	58,854.00	6,124.67	8,101.78	1,235.36	49,516.86	15.86
REPAIRS & MAINTENANCE									
433.4010 R&M - VEHICLES	0.00	0.00	0.00	3,000.00	6.00	166.02	0.00	2,833.98	5.53
433.5020 REPAIRS- EQUIPMENT	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
433.5025 REPAIRS - PLANT	0.00	0.00	0.00	75,000.00	9,305.82	11,983.37	0.00	63,016.63	15.98
433.5030 REPAIRS- SYSTEM	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00
433.5035 MAINT. CONTRACT PALL	0.00	0.00	0.00	26,500.00	0.00	0.00	20,505.00	5,995.00	77.38

30 -WATER WORKS BOARD FUND
WATER TREATMENT
DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
433.5086 DUMPSTERS	0.00	0.00	0.00	3,252.00	265.70	530.16	0.00	2,721.84	16.30
TOTAL REPAIRS & MAINTENANCE	0.00	0.00	0.00	135,752.00	9,577.52	12,679.55	20,505.00	102,567.45	24.44
OUTSIDE SERVICES									
433.6005 BOND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
433.6015 CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
433.6030 ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
433.6042 LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
433.6060 RENTAL - EQUIPMENT	0.00	0.00	0.00	2,000.00	129.53	259.65	40.90	1,699.45	15.03
433.6065 WATER TESTING	0.00	0.00	0.00	25,200.00	145.52	1,994.97	6,839.44	16,365.59	35.06
433.6066 RAW WATER PURCHASES - LAFAR	0.00	0.00	0.00	120,000.00	0.00	0.00	0.00	120,000.00	0.00
433.6099 OUTSIDE SERVICES ALLOCATION	0.00	0.00	0.00	5,549.31	683.46	742.71	0.00	4,806.60	13.38
433.6999 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OUTSIDE SERVICES	0.00	0.00	0.00	152,749.31	958.51	2,997.33	6,880.34	142,871.64	6.47
OTHER									
433.9999 Loss on Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL WATER TREATMENT	0.00	0.00	0.00	1,396,415.09	112,918.89	198,987.83	34,196.00	1,163,231.26	16.70

MONTHLY FINANCIAL REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

30 -WATER WORKS BOARD FUND
CAPITAL EXPENDITURES
DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
492.2201 PRESSURE REDUCING VALVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.2202 SODA BLAST AND PAINT PIPING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.2203 LAND PURCHASE WATER TANK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.2204 HIGH SERVICE PUMP #1 REBUILD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY									
492.7101 MAIN STREET PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7224 METER REPLACEMENT PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	349,890.00	(349,890.00)	0.00
492.7228 RATE STUDY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7231 EQUIPMENT - WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7232 VEHICLES - WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7233 WATER SYSTEM EXTENSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7235 AIRPORT RNDABOUT RELOCATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7236 WATER FILTER PLANT PLC PROJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7238 PROPERTY PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7331 EQUIPMENT - TREATMENT	0.00	0.00	0.00	27,000.00	0.00	0.00	0.00	27,000.00	0.00
492.7332 VEHICLES - TREATMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7333 BUILDINGS-TREATMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7334 WATER TANK PAINTING	0.00	0.00	0.00	270,000.00	0.00	0.00	0.00	270,000.00	0.00
492.7335 DISTRIBUTION SAMPLE SITES	0.00	0.00	0.00	0.00	4,932.15	4,932.15	19,728.60	(24,660.75)	0.00
492.7400 SRF WTM TO NEW AIRPORT TNK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7401 SRF AIRPORT AREA BPS	0.00	0.00	0.00	0.00	3,625.00	5,525.00	0.00	(5,525.00)	0.00
492.7402 SRF NEW AIRPORT AREA TANK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7403 SRF SOUTHWESTERN WTM LOOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7404 SRF WATER MAIN REHAB A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7405 SRF WATER MAIN REHAB B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.7950 SHELY COUNTY HWY 16&42	0.00	0.00	0.00	373,000.00	0.00	0.00	0.00	373,000.00	0.00
492.7951 SHEBLY CO GRANT 42/16 PROJECT	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	5,000,000.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	5,670,000.00	8,557.15	10,457.15	369,618.60	5,289,924.25	6.70
492.8001 ARF- SOLENOID BANKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8002 ARF- ELECTRICAL BREAKERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8003 ARF- EXPANSION JOINTS FLT/BWS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8004 ARF-SCADA SYSTEM FIELD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8005 ARF- TURBIDITY METERS WELLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8006 ARF- PALL SCADA PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8007 ARF- ARGOS TURBIDITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8008 ARF-HWY 42 TANK RESOLUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8009 ARF-ARGOS PUMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.8010 ARF-WATER METER REPLACEMENT	0.00	0.00	0.00	350,000.00	0.00	0.00	0.00	350,000.00	0.00
	0.00	0.00	0.00	350,000.00	0.00	0.00	0.00	350,000.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	6,020,000.00	8,557.15	10,457.15	369,618.60	5,639,924.25	6.31

30 -WATER WORKS BOARD FUND
DEBT SERVICE
DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
DEBT SERVICE									
493.8000 BOND PRINCIPAL PAYMENTS	0.00	0.00	0.00	600,000.00	0.00	0.00	0.00	600,000.00	0.00
493.8047 NOTE PAYMENTS - CSB RADIO REA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
493.8900 INTEREST EXPENSE	0.00	0.00	0.00	278,932.50	0.00	0.00	0.00	278,932.50	0.00
493.8901 BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0.00	0.00	0.00	878,932.50	0.00	0.00	0.00	878,932.50	0.00
TOTAL DEBT SERVICE	0.00	0.00	0.00	878,932.50	0.00	0.00	0.00	878,932.50	0.00

MONTHLY FINANCIAL REPORT (UNAUDITED)

AS OF: NOVEMBER 30TH, 2022

30 -WATER WORKS BOARD FUND

TRANSFERS

DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER									
495.9110 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9115 TRANSFER FROM AMERICAN RESCUE	0.00	0.00	0.00	(723,000.00)	0.00	0.00	0.00	(723,000.00)	0.00
495.9117 TRANSFER FROM CAP PROJ FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9118 CONTRIBUTION TO/FROM CITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9130 TRANSFER FROM BOND CONTR ACCT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9210 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9217 TRANSFER TO CAP PROJ FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9220 TRANSFER TO GAS FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	(723,000.00)	0.00	0.00	0.00	(723,000.00)	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	(723,000.00)	0.00	0.00	0.00	(723,000.00)	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	9,263,466.53	251,443.33	441,785.87	447,182.49	8,374,498.17	9.60
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(229,982.62)	73,601.99	244,656.36	(447,182.49)	(27,456.49)	88.06

MONTHLY FINANCIAL REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

50 -AMERICAN RESCUE FUND
FINANCIAL SUMMARY

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
REVENUE SUMMARY									
INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST	0.00	0.00	0.00	0.00	617.86	1,256.16	0.00	(1,256.16)	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	617.86	1,256.16	0.00	(1,256.16)	0.00
EXPENDITURE SUMMARY									
POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	43,349.04	58,621.29	0.00	(58,621.29)	0.00
TRANSFERS	0.00	0.00	0.00	1,675,686.14	0.00	0.00	0.00	1,675,686.14	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	1,675,686.14	43,349.04	58,621.29	0.00	1,617,064.85	3.50
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(1,675,686.14)	(42,731.18)	(57,365.13)	0.00	(1,618,321.01)	3.42

MONTHLY FINANCIAL REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2022

50 -AMERICAN RESCUE FUND
REVENUES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
INTERGOVERNMENTAL									
300.6000 GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTEREST									
300.8010 INTEREST AMERICAN RESCUE FUND	0.00	0.00	0.00	0.00	617.86	1,256.16	0.00	(1,256.16)	0.00
TOTAL INTEREST	0.00	0.00	0.00	0.00	617.86	1,256.16	0.00	(1,256.16)	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	617.86	1,256.16	0.00	(1,256.16)	0.00

50 -AMERICAN RESCUE FUND
POLICE
DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONAL SERVICES									
440.1150 POLICE EE/TRAING/UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ADMINISTRATION									
440.2000 PAYMENTS TO OTHER GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

50 -AMERICAN RESCUE FUND
CAPITAL EXPENDITURES
DEPARTMENTAL EXPENDITURES

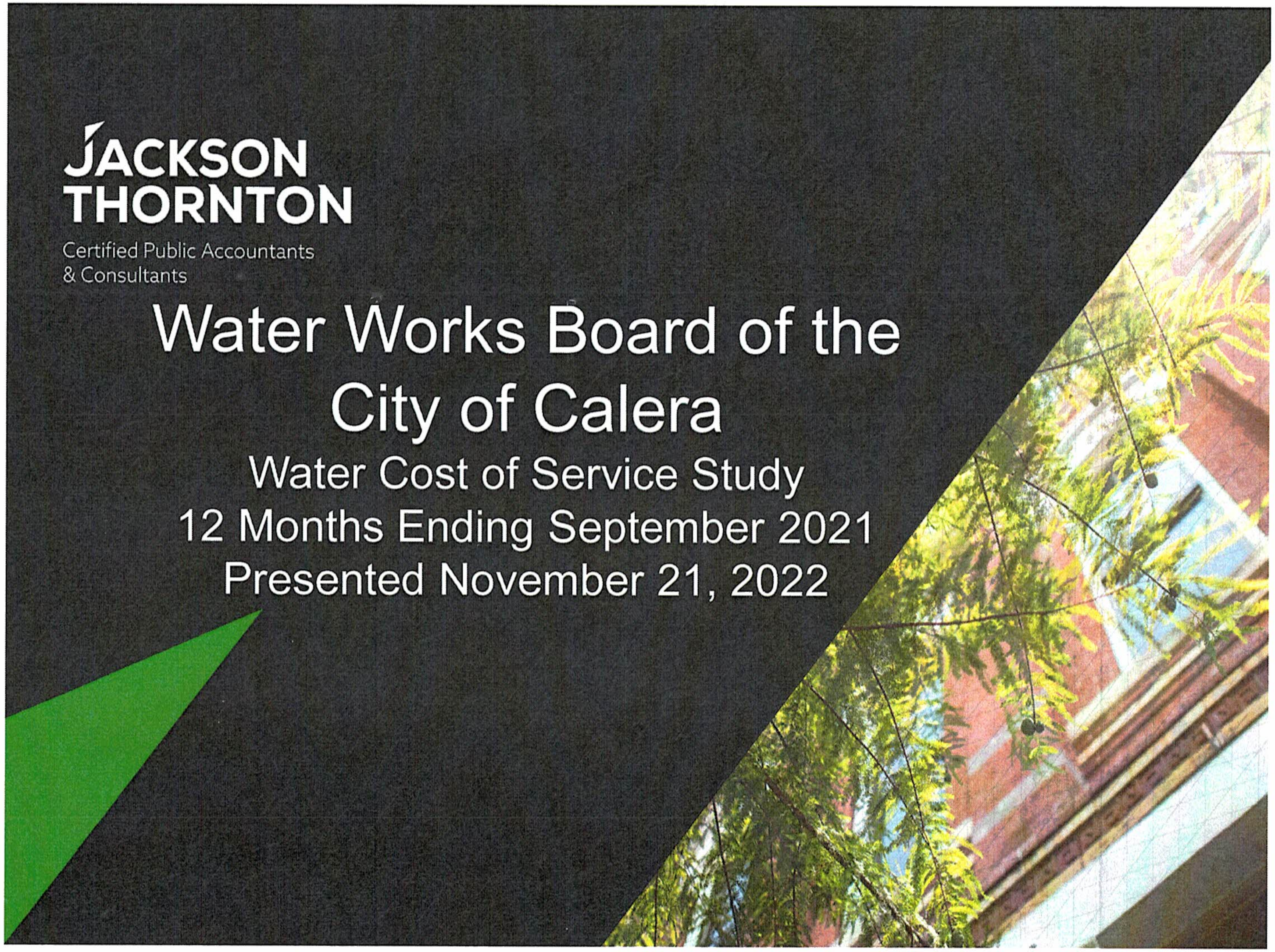
	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
PERSONAL SERVICES									
492.1000 ARF- GF POLICE SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3001 WATER ARF SOLENOID BANKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3002 WATER ARF ELEC BREAKERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3003 WATER ARF EXP JOINTS FLT/BWSH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3004 WATER ARF SCADA SYSTEM FIELD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3005 WATER ARF TURB METERS WELLS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3006 WATER ARF PALLSCADA PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3007 WATER ARF ARGOS TURBIDITY	0.00	0.00	0.00	0.00	43,349.04	58,621.29	0.00	(58,621.29)	0.00
492.3008 WATER HWY 42 TANK RESOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3009 WATER ARF ARGOS PUMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.3010 WATER ARF WTR MTR REPLACEMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	43,349.04	58,621.29	0.00	(58,621.29)	0.00
492.4001 SWR ARF SCADA/PLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4002 SWR ARF 75 HP MIXER CB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4003 SWR ARF DIGESTER MIXER CB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4004 SWR ARF CB DECANTER 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4005 SWR ARF BUX DECANTER 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4006 SWR ARF CENTERIFUGE CBPLCSCAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4007 SWR ARF BUX WW PUMP 5 HP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4008 SWR ARF BUX MAIN WW PMP 20 HP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4009 SWR ARF BUX MAIN WW PUMP 30 H	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4010 SWR ARF BUX POST EQ PUMP 12 H	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
492.4011 SWR ARF POST E MIXER 25 HP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL EXPENDITURES	0.00	0.00	0.00	0.00	43,349.04	58,621.29	0.00	(58,621.29)	0.00

50 -AMERICAN RESCUE FUND
TRANSFERS
DEPARTMENTAL EXPENDITURES

	PRIOR YEAR ENDING PO BAL.	PRIOR YEAR PO ADJUST.	REMAINING PRIOR YEAR PO BALANCE	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
OTHER									
495.9110 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	1,302,686.14	0.00	0.00	0.00	1,302,686.14	0.00
495.9130 TRANSFER FROM WATER BOARD	0.00	0.00	0.00	373,000.00	0.00	0.00	0.00	373,000.00	0.00
495.9140 TRANSFER FROM SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9210 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9230 TRANSFER TO WATER BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
495.9240 TRANSFER TO SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	1,675,686.14	0.00	0.00	0.00	1,675,686.14	0.00
TOTAL TRANSFERS	0.00	0.00	0.00	1,675,686.14	0.00	0.00	0.00	1,675,686.14	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	1,675,686.14	43,349.04	58,621.29	0.00	1,617,064.85	3.50
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	(1,675,686.14)	(42,731.18)	(57,365.13)	0.00	(1,618,321.01)	3.42

WATER BUDGET ADJUSTMENTS YEAR ENDING 09-30-2022

Fund	Dept	Account Name	Amended 2022 Budget	Requested Adjustment	Revised Budget
30	495.9115	Transfer From American Rescue	$ (1,428,490.00)	$ 535,618.00	$ (892,872.00)


JACKSON
THORNTON
Certified Public Accountants
& Consultants
Water Works Board of the
City of Calera
Water Cost of Service Study
12 Months Ending September 2021
Presented November 21, 2022

Typical Objectives of Rate Study

1. Revenue Stability and Sufficiency
2. Fairness and Equity
   - Fair is related to cross subsidies
   - Equity is related to Price=Cost
3. Ability to Pay
4. Simplicity (Admin & Cust Understanding)
5. Defensible

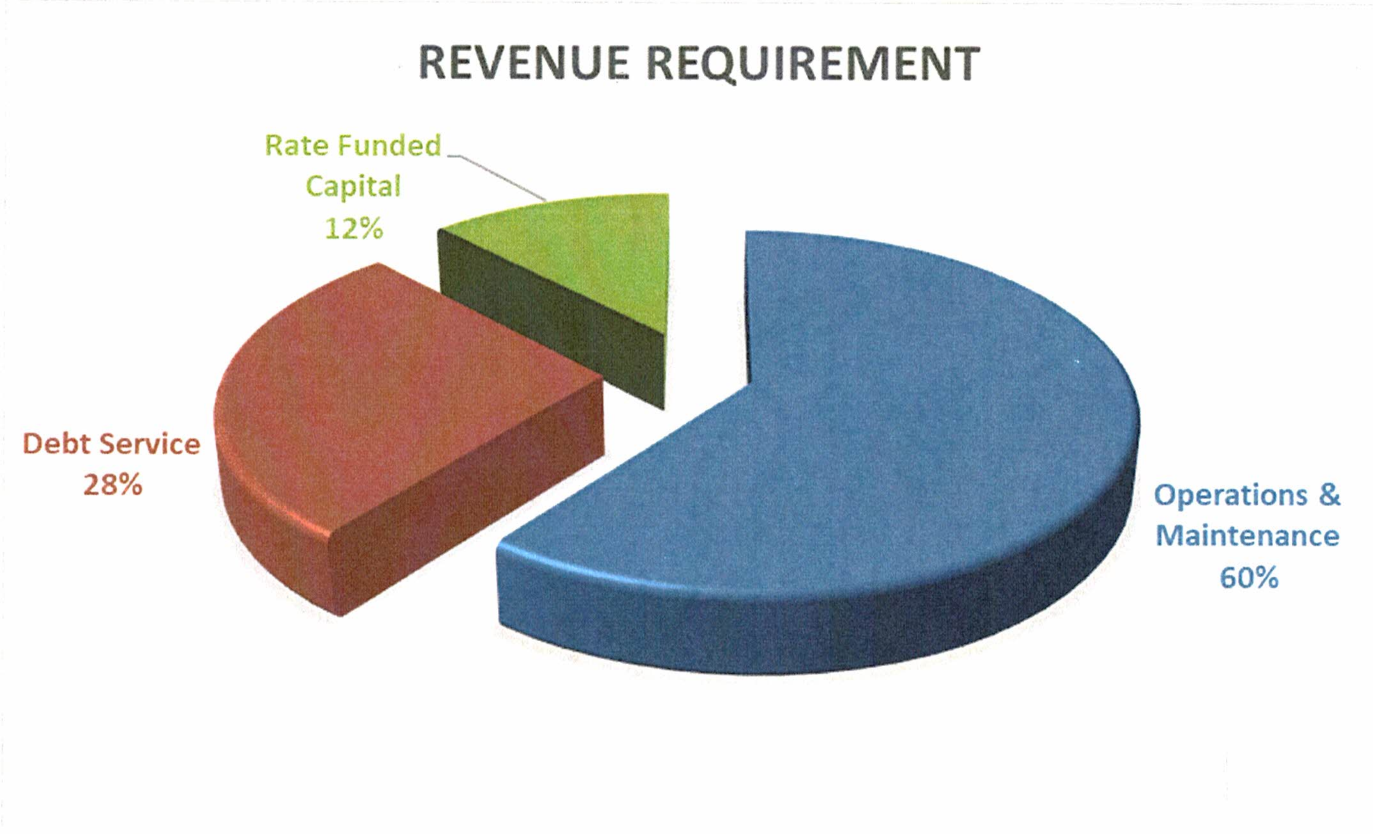
Overview of Process

1. Determine Revenue Requirements
   - How much does the system need to operate?
2. Develop Revenue Requirements by Rate Class
   - How much does the system need to recover by rate class?
3. Develop COS Rates and Design Acceptable Rates
   - How does the system best recover the needed revenues?
4. Implement Rate Changes

Cash Method – System Revenue Requirement

TOTAL REV. REQ.	
Operations & Maintenance	$ 2,580,462
Plus: Debt Service	$ 1,177,580
Plus: Rate Funded Capital	$ 520,000
Total Revenue Requirement	$ 4,278,042
Less: Other Revenue	$ 305,092
Rate Requirement	$ 3,972,950

Components of Revenue Requirement



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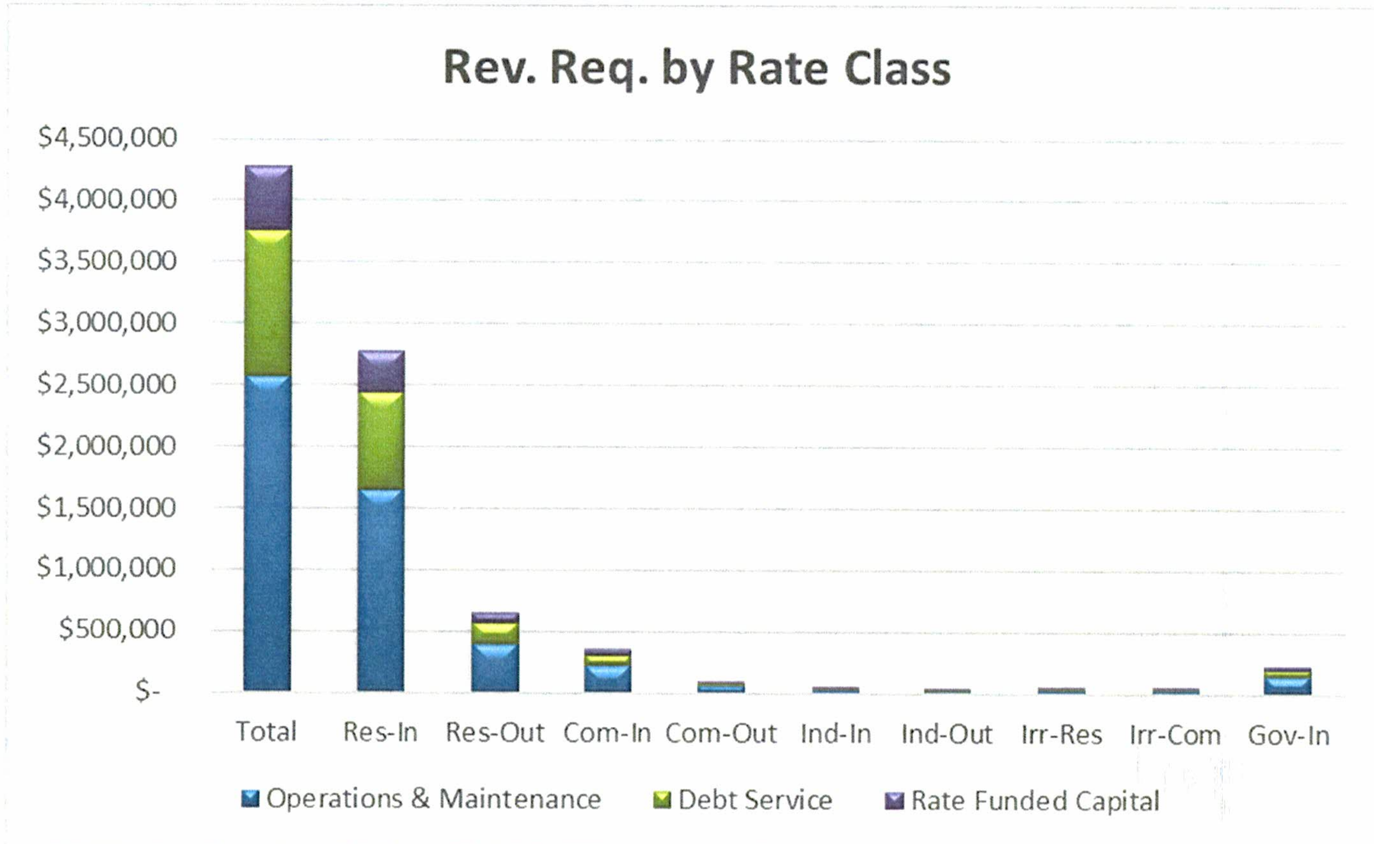
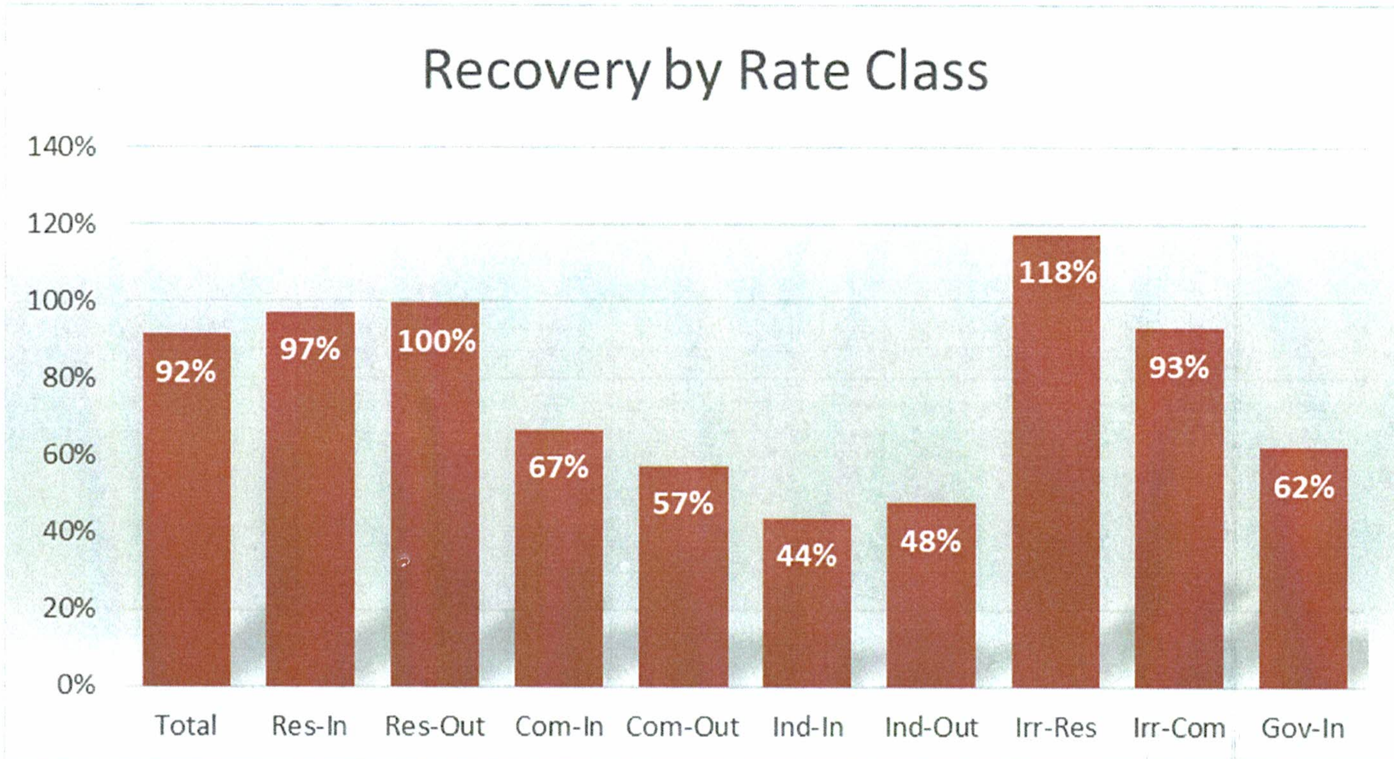
Revenue Requirement by Class



Recovery By Class



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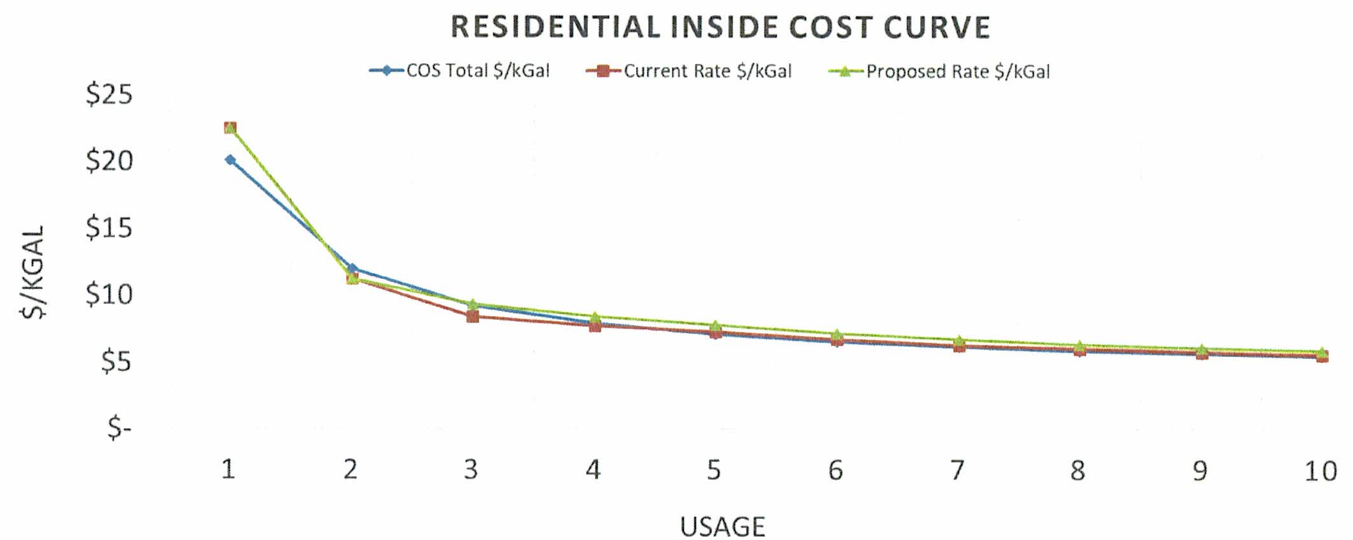
Results and Recommendations, 2 of 2

- These recommended rate adjustments should generate approximately $555,000 in additional annual revenue.

Residential Inside Rate Curve

	Cost of Service	Current Rate	Proposed Rate	Difference	
Customer Charge (includes 2,500)	$ 16.23	$ 22.58	$ 22.58	$ -	Includes 2,000 gallons
Next 2,500 Gallons	$ 3.88	$ 5.57	$ 5.57	$ -	Next 3,000 gallons
Next 5,000 Gallons		$ 4.00	$ 4.00	$ -	
Next 10,000 Gallons		$ 2.83	$ 4.00	$ 1.17	
Next 30,000 Gallons		$ 2.57	$ 4.00	$ 1.43	
Next 50,000 Gallons		$ 2.10	$ 4.00	$ 1.90	
All Over 100,000 Gallons		$ 1.79	$ 4.00	$ 2.21	



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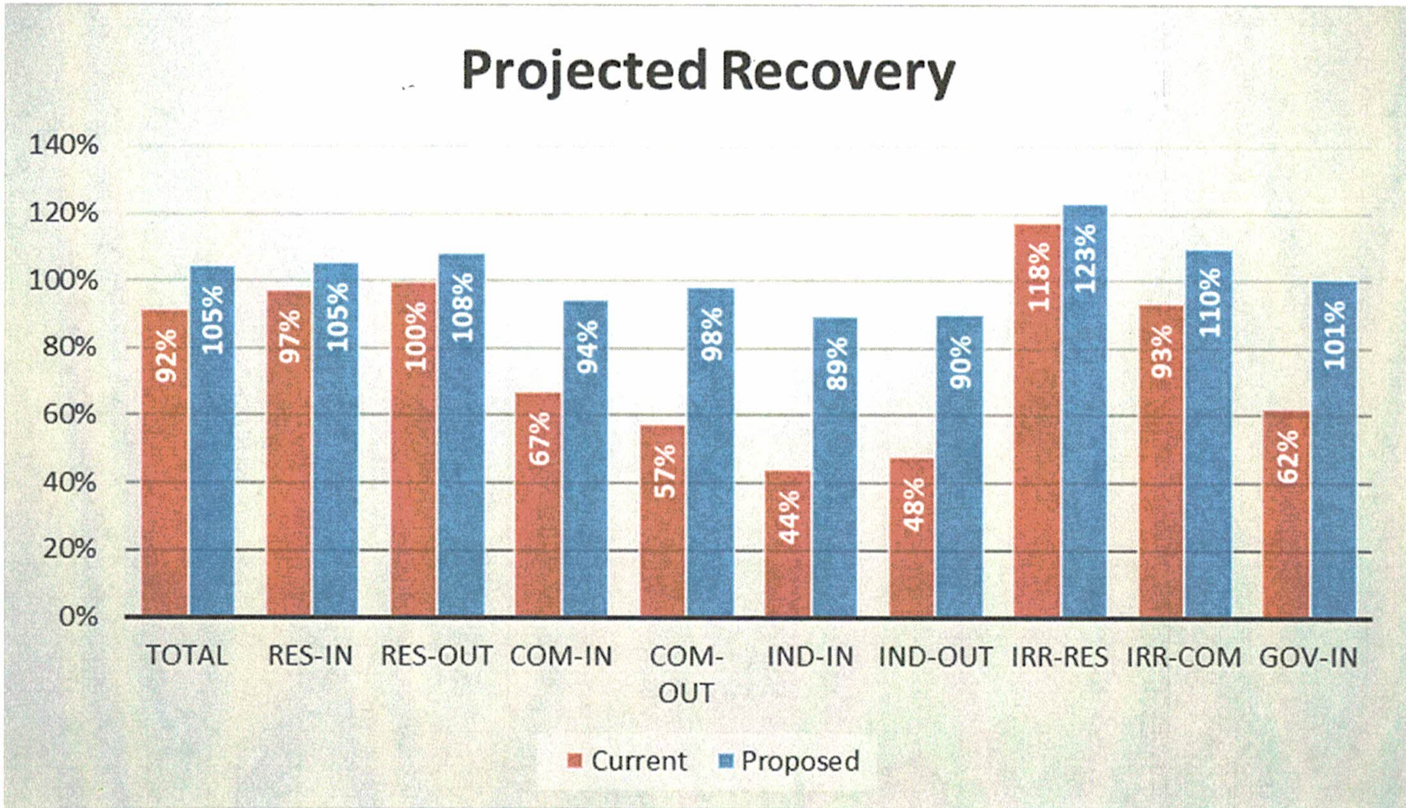
Residential Inside Rate Impact

Usage	COS Rates	Current Rates	Proposed Rates	Monthly Change	Daily Change	Current $/kGal	Proposed $/kGal
1	$ 20.11	$ 22.58	$ 22.58	$ -	$ -	$ 22.58	$ 22.58
2	$ 23.99	$ 22.58	$ 22.58	$ -	$ -	$ 11.29	$ 11.29
3	$ 27.87	$ 25.37	$ 28.15	$ 2.79	$ 0.09	$ 8.46	$ 9.38
4	**$ 31.75**	**$ 30.94**	**$ 33.72**	**$ 2.79**	**$ 0.09**	**$ 7.73**	**$ 8.43**
5	$ 35.63	$ 36.51	$ 39.29	$ 2.79	$ 0.09	$ 7.30	$ 7.86
6	$ 39.51	$ 40.51	$ 43.29	$ 2.79	$ 0.09	$ 6.75	$ 7.22
7	$ 43.39	$ 44.51	$ 47.29	$ 2.79	$ 0.09	$ 6.36	$ 6.76
8	$ 47.27	$ 48.51	$ 51.29	$ 2.79	$ 0.09	$ 6.06	$ 6.41
9	$ 51.15	$ 52.51	$ 55.29	$ 2.79	$ 0.09	$ 5.83	$ 6.14
10	$ 55.03	$ 56.51	$ 59.29	$ 2.79	$ 0.09	$ 5.65	$ 5.93
Average Usage		4,199					

Projected Recovery by Class



Chairman Graham introduced the following Resolution:

Resolution No. WB-2022-05

BE IT RESOLVED BY THE WATER WORKS BOARD OF THE CITY OF CALERA, ALABAMA;

WHEREAS, the Water Works Board finds hereby adopts the following water rate schedule for residential, commercial and industrial water usage:

First 2000 gallons	$22.58 (minimum-inside) $24.48 (minimum-outside)
Next 3,000 gallons	5.57 per 1,000 gal
Over 5,000 gallons	4.00 per 1,000 gal

*Plus 4% Utility Tax

WHEREAS, the Water Board hereby adopts the following water rate schedule For apartments, office complexes, and mobile home parks, in such cases where only one meter is installed for apartments, office complexes, and mobile home parks:

First 2000 gallons x number of units	$22.58 (minimum-inside) per unit $24.48 (minimum-outside) per unit
Next 3,000 gallons	5.57 per 1,000 gal
Over 5,000 gallons	4.00 per 1,000 gal

*Plus 4% Utility Tax

WHEREAS, Annually beginning January 2024, and each fiscal year thereafter, absent further Water Works Board action, rates shall be increased pursuant to the September published Bureau of Labor Statistics Consumer Price Index for All Urban Consumers for All Items Less Food and Energy but not to exceed three and a half (3.5%) precent.

WHEREAS, above rates will become effective with the January 2023 billing cycle due on February 25, 2023 utility billing.

Water Board Member Hoskins moved that Resolution No. WB-2022-05 be adopted. Water Board Member Morgan seconded said motion and upon vote, the results were as follows:

AYES: Graham, Morgan, Hoskins

NAYS: None

Chairman Graham declared Resolution No. WB-2022-05 adopted.

Adopted this 19th day of December 2022.

Connie B. Payton, Secretary

Jon G. Graham, Chairman