



**ROGERS WATERWORKS AND SEWER COMMISSION MEETING AGENDA
NOVEMBER 17, 2025
4:00 PM**

AGENDA

CALL TO ORDER:

PUBLIC FORUM:

1. Employee Recognitions

ACTION ON MINUTES:

1. October 20, 2025 Water and Sewer Commission Meeting Minutes

REPORTS:

1. Financial Reports - J. Sigmon
2. Engineering Reports - B. Sartain
3. Rogers Pollution Control Facility Reports - T. Beaver

OLD BUSINESS:

NEW BUSINESS:

1. Change Order No. 3 for W. Poplar St. Improvements - B. Sartain
2. Change Order Project 3479 Rogers Fire Station #4 - B. Sartain
3. Resolution 25-33 A Resolution Establishing Written Policies and Procedures Regarding Electronic Funds Transfers - J. Sigmon

ADJOURN:

Rogers Waterworks and Sewer Commission
October 20, 2025
Minutes

The Rogers Waterworks and Sewer Commission held its monthly meeting at 4:00 PM, October 20, 2025, at the Rogers Water Utilities Administration Building located at 601 S 2nd Street.

Present were Commissioners Paige Sultemeier, Travis Greene, Kathy McClure, Jene' Huffman-Gilreath and Chairman Jerry Carmichael. Rogers Water Utilities staff present were Jered Sigmon, Brian Sartain, Jennifer Hoffman, Todd Beaver, Aaron Short, Johnny Lunsford, Jerry Roegner, Debbie Putman and Brent Dobler. Robert Frazier from the Frazier Law Firm was in attendance as were Zach Holt and Chris Randall with Garver Engineering.

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

Chairman Carmichael then called for action on the minutes from the September 15, 2025, Water and Sewer Commission meeting. Commissioner Huffman-Gilreath moved to approve the minutes from September 15, 2025. Commissioner McClure seconded. All in favor, minutes were approved.

Chairman Carmichael then recognized Jered Sigmon to present the financial reports. Billed revenue in the Water department for September 2025 was down -0.8% from September 2024 at \$2,083,430. Water consumption was down -0.4% at 386,655,703 gallons. The Water department reported a net income of \$857,113 for September 2025 and YTD income of \$1,950,365. The percentage of Fiscal Year Passed is 25%. Water revenues are 28% of budget and expenses are 26% of budget. Capital spend is 12%.

The Sewer department billed revenue for the month of September 2025 is down -4.0% from September 2024 at \$1,744,119. Sewer consumption was up 3.5% at 215,087,900 gallons. The Sewer department reported a net income of \$609,050 and a YTD income of \$1,630,781. The percentage of Fiscal Year Passed is 25%. Sewer revenues are at 24% of budget and expenses are at 25% of budget. Capital spend is 7%.

Unrestricted cash reserves for September 2025 in Water are \$27,581,547 and in Sewer are \$25,556,673. Restricted funds in Water are \$3,633,529 and in Sewer are \$2,315,920. Total restricted and unrestricted cash reserves are \$59,087,669. This is an increase of \$5,118,188 from September 2024.

Jered noted that recommendations from our new auditors suggest that we modify how we recognize our contributed capital or "donated assets" that developers turn over to RWU to maintain in perpetuity. RWU will now recognize this contributed capital when received versus a reclassification entry at the end of the year. This will be shown as an additional line for the Monthly Income (Loss) comparisons. A note on this sheet was added: "Beginning Sep 2025, this report revised to show Change in Net Position after capital contributions. FY25-FY26 unaudited."

A total of \$74,750 was collected in access and impact fees in September. YTD actuals for Access and Impact fees are 19% of the FY25 total and 13% of the FY26 budget. The 12-month rolling average for lost water is 7%.

Chairman Carmichael then recognized Brian Sartain to present the Engineering Reports. Brian began by showing slides of the construction progress on the new Solids Handling Facility. The building floor is nearing completion, and the steel should be going up in November. A significant portion of the Huber dryer equipment has already been delivered to site. Brian stated that our capital spend will increase markedly as this project attains specific milestone payments. The Western Corridor Transmission Main easement acquisition is moving forward as planned. He also showed the Commissioners a photo of our replacement pole barn that was damaged during the tornado. He then went over plan review.

Brian continued his presentation by showing the Commission the type of high-density developments we are now seeing and how different they are from the traditional plans we were accustomed to in the past. The higher densities are dictating placement of utilities in easements under the street versus easements under green grass. This will cost more in the future to replace and repair, but we address this the very best we can in plan review with this in mind. We are always looking for new ways to improve our locations in these high-density developments, but it does require some creative thinking.

Chairman Carmichael then recognized Todd Beaver to present the Rogers Pollution Control Facility reports. Todd went over the DMR's, noting that there were no issues. The industrial loading we experienced in the prior month did not result in any violations and the plant has returned to normal operations. He then briefly discussed the FOG program. The plant treated 369.6 MG in September, treating approximately 99.6 MG of I&I. The average daily flow for the month was 12.3 MGD. These flows included 8.93" of rain over 9 events. The historical average rainfall for September is 3.34".

Chairman Carmichael then recognized Jennifer Hoffman to present RESOLUTION 25-30 A RESOLUTION AMENDING THE EMPLOYEE POLICY MANUAL FOR THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES. Jennifer noted revisions pertaining to inclement weather, compensatory time and holiday compensation. These items were clarifications to existing policy. Commissioner McClure made a motion to approve RESOLUTION 25-30 A RESOLUTION AMENDING THE EMPLOYEE POLICY MANUAL FOR THE ROGERS WATER UTILITIES; AND FOR OTHER PURPOSES, seconded by Commissioner Huffman-Gilreath. All in favor, Resolution 25-30 passed.

Chairman Carmichael then recognized Brian Sartain to present RESOLUTION 25-31 A RESOLUTION AUTHORIZING ROGERS WATER UTILITIES TO PURCHASE EASEMENTS AND RIGHTS OF WAY FOR THE WESTERN CORRIDOR TRANSMISSION LINE PROJECT; AND FOR OTHER PURPOSES. Brian stated that RWU has engaged Contract Land Staff, LLC to assist in the easement acquisitions. The budgeted amount to acquire the required easements is \$1,500,000. This resolution allows RWU to engage in and authorize any easement purchases. Commissioner Greene made a motion to approve RESOLUTION 25-31 A RESOLUTION AUTHORIZING ROGERS WATER UTILITIES TO PURCHASE EASEMENTS AND RIGHTS OF WAY FOR THE WESTERN CORRIDOR TRANSMISSION LINE PROJECT; AND FOR OTHER PURPOSES, seconded by Commissioner McClure. All in favor, Resolution 25-31 passed.

Chairman Carmichael then recognized Brian Sartain to present an Amendment to Agreement for Professional Services, Contract Amendment No. 2 on the Western Corridor Improvements Contract with Garver Engineers. Brian stated that this contract amendment will complete the environmental and cultural surveys within the karst areas and take RWU through the bid process. This is roughly 5% of the total price of the contract. Staff recommends approval of the

design contract amendment in the amount of \$759,900, bringing the total amount of design fees to \$1,475,100. Staff further requests authorization to negotiate the final form and content of the amendment. Commissioner Huffman-Gilreath made a motion to approve Contract Amendment No. 2 on the Western Corridor Improvements contract with Garver Engineers. Seconded by Commissioner McClure. All in favor, motion passed.

Chairman Carmichael then recognized Brian Sartain to present a Facilities Extension Agreement for the Walnut Commons Multifamily Development. The sewer portion would have been completed by RWU regardless of the project. This is an affordable housing project. Staff recommends approval of the Facilities Extension Agreement with the Walnut Commons Multifamily Development for participation in the construction of a public water and sewer extension in the amount of \$219,426 with an additional \$20,000 in contingency, with a total cost not to exceed \$239,426. Commissioner Huffman-Gilreath made a motion, seconded by Commissioner McClure. All in favor, motion passed.

Chairman Carmichael then recognized Aaron Short to present Change Order 2 for Oak Street to Dodson Road. Aaron explained that this project had not been finalized before Change Order 1. Change Order 2 is for an additional 563lf of water line that was not included. Staff recommends approving Change Order 2 for Oak Street-Dodson to 52nd in the amount of \$149,328, bringing the contract total to \$891,869.62. Commissioner Greene made a motion to approve Change Order 2 Oak Street to Dodson, seconded by Commissioner Sultemeier. All in favor, motion passed.

Chairman Carmichael then recognized Aaron Short to present Change Order 1 for Blossomway Large Sewer Main Lining. Aaron explained that when RWU proposed the lining for this project we had a couple of options to how we would address the existing 24" pipe already in place. Lining was chosen as the best option. Therefore, RWU will be using the existing contract price, and simply adding this additional 24" pipe to be lined versus replaced. Engineering staff recommends approving Change Order 1 for the additional 1,185lf of 24" sewer lining for a change to the contract price of \$173,965, bringing the contract price to \$2,270,819. Commissioner Huffman-Gilreath made a motion, seconded by Commissioner McClure. All in favor, motion passed.

Chairman Carmichael then recognized Jered Sigmon to present an Amended 10/20/25 Annual Budget Fiscal Year 2026. He noted that our new auditors recommend that we modify how we recognize our contributed capital. We have now added a line to our water and sewer budgets that shows this non-cash revenue account. This applies to assets that developers turn over to RWU to maintain in perpetuity. RWU will now recognize this contributed capital when received versus a single reclassification entry at the end of the year. This will also be shown as an additional line for the Monthly Income (Loss) comparisons. This will apply to both water and sewer comparisons. Jered went over the changes in the budget. Staff recommend approval of the Amended 10/20/2025 Annual Budget Fiscal Year 2026 as presented. Commissioner Huffman-Gilreath made a motion to approve the Amended 10/20/2025 Annual Budget Fiscal Year 2026, Commissioner Greene seconded. All in favor, motion passed.

Chairman Carmichael then recognized Robert Frazier to present RESOLUTION 25-32 A RESOLUTION AUTHORIZING AN ENCROACHMENT AGREEMENT WITH PINNACLE SPRINGS RESIDENTIAL, LLC.; AND FOR OTHER PURPOSES. The original encroachment agreement that was passed at an earlier Commission meeting listed Pinnacle Springs LLC. The actual agreement should be made with Pinnacle Springs Residential LLC. This Resolution will ensure that the land records match up properly. Commissioner Huffman-Gilreath made a

motion to approve RESOLUTION 25-32 A RESOLUTION AUTHORIZING AN ENCROACHMENT AGREEMENT WITH PINNACLE SPRINGS RESIDENTIAL, LLC.; AND FOR OTHER PURPOSES. Seconded by Commissioner McClure. All in favor, motion passed

With no further business, Chairman Carmichael called for a motion to adjourn. Commissioner Greene made a motion to adjourn, seconded by Commissioner Sultemeier. The meeting was adjourned at 5:04PM.

Respectfully submitted,

Brent Dobler, Acting Secretary
File: rwwsmin102025

November 17, 2025

To: The Rogers Water and Sewer Commission
 From: Jered Sigmon, Controller
 Re: October 2025 Financial Information

Billed Revenue and Consumption

Oct 2025	Billed Revenue Current Month	Billed Revenue YOY % Change	Res/Comm/Ind YOY % Change	Consumption Current Month	Consumption YOY % Change
Water	\$1,877,235	-5.7%	-2.4%	332,447,012	-9.0%
Sewer	\$1,879,483	9.8%	20.6%	209,946,500	2.3%

Actuals vs Budget

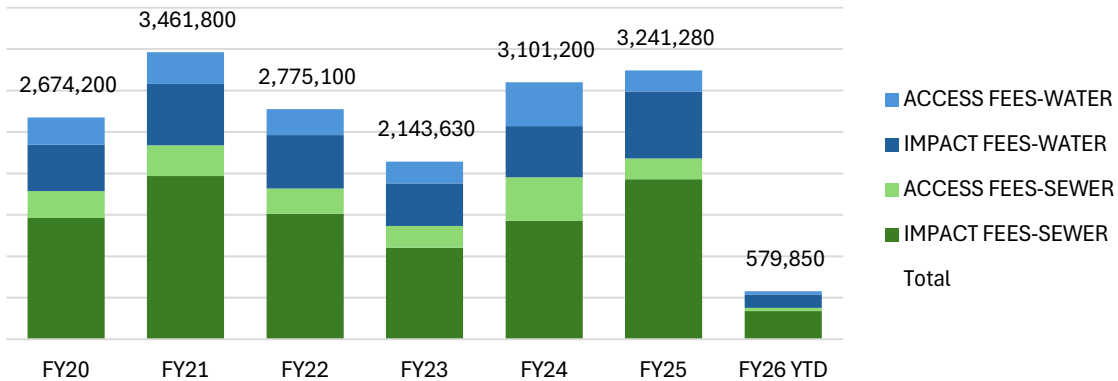
	% FY Passed	Revenues	Expenses	Capital	Capital Outlay
Water	33%	34%	35%	17%	\$1,830,962
Sewer	33%	31%	33%	9%	\$4,439,369

YTD Income (Loss)

Water YTD income is \$3.30M (33% of FY26 budgeted income).
 Sewer YTD income is \$2.47M (26% of FY26 budgeted income).

Access & Impact Fee Revenue

Net decrease of \$23,600 this month due to reversal of impact fees inaccurately recorded in July. Impact fee revenue from Taylor Estates (26th St) to be recognized as meters are requested. YTD access & impact fee total is 12% of FY26 budget.



Cash Reserves

	Unrestricted	Restricted	Total	PY Total	Variance
Water	28,286,671	3,858,339	32,145,010	28,496,489	3,648,521
Sewer	26,844,444	2,513,164	29,357,608	24,914,863	4,442,746
Total	55,131,115	6,371,503	61,502,618	53,411,351	8,091,267

Other Financial Reporting Items

- 7% purchased water unaccounted for (12-month rolling average)

Rogers Water Utilities Monthly Income (Loss) comparisons

WATER				Cumulative	Cumulative
	FY 2024	FY 2025	FY 2026	Variance to PY	% Change to PY
July	\$ 667,444.11	\$ 593,361.69	\$ 468,744.51	\$ (124,617.18)	-21.0%
August	\$ 732,171.70	\$ 734,620.95	\$ 624,507.04	\$ (234,731.09)	-17.7%
September	\$ 707,007.73	\$ 837,845.05	\$ 857,051.15	\$ (215,524.99)	-10.0%
October	\$ 574,412.76	\$ 662,394.06	\$ 404,395.53	\$ (473,523.52)	-16.7%
November	\$ 493,375.01	\$ 655,730.32			
December	\$ 481,020.61	\$ 226,983.76			
January	\$ 216,189.34	\$ 361,438.58			
February	\$ 294,388.85	\$ 377,671.18			
March	\$ 334,526.73	\$ 42,447.92			
April	\$ 189,293.24	\$ 256,005.65			
May	\$ 786,428.12	\$ 335,780.82			
June	\$ 136,196.63	\$ (324,976.84)			
Contributed/Grant Revenue	\$ 5,237,542.00	\$ 4,083,288.02	\$ 940,354.91		
YTD Income (Loss)	\$ 10,849,996.83	\$ 8,842,591.16	\$ 3,295,053.14	\$ (473,523.52)	-16.7%
Income (Loss) Before APERS Pension Adjustment	\$ 10,849,996.83	\$ 8,842,591.16	\$ 3,295,053.14		
APERS Pension Adjustment	\$ (182,525.83)	\$ (167,366.12)	\$ -		
Income per Audited Financial Stmts*	\$ 10,667,471.00	\$ 8,675,225.04	\$ 3,295,053.14		
Annual Budget	\$ 3,740,000.00	\$ 4,800,682.00	\$ 9,909,388.00		

33.3% YTD Income to Budget

SEWER				Cumulative	Cumulative
	FY 2024	FY 2025	FY 2026	Variance to PY	% Change to PY
July	\$ 592,016.25	\$ 602,623.48	\$ 606,008.55	\$ 3,385.07	0.6%
August	\$ 561,720.12	\$ 618,410.95	\$ 415,722.75	\$ (199,303.13)	-16.3%
September	\$ 515,074.32	\$ 732,269.73	\$ 608,987.70	\$ (322,585.16)	-16.5%
October	\$ 614,402.48	\$ 678,462.66	\$ 505,899.63	\$ (495,148.19)	-18.8%
November	\$ 641,370.46	\$ 600,053.89			
December	\$ 614,035.91	\$ 473,327.22			
January	\$ 658,143.18	\$ 648,822.34			
February	\$ 440,563.77	\$ 537,689.73			
March	\$ 485,250.55	\$ 382,213.26			
April	\$ 463,073.47	\$ 505,505.29			
May	\$ 990,997.66	\$ 674,689.94			
June	\$ (471,872.11)	\$ (435,905.50)			
Contributed/Grant Revenue	\$ 6,433,535.58	\$ 4,464,727.26	\$ 330,023.57		
YTD Income (Loss)	\$ 12,538,311.64	\$ 10,482,890.25	\$ 2,466,642.20	\$ (495,148.19)	-18.8%
FY Income (Loss) Before APERS Pension Adjustment	\$ 12,538,311.64	\$ 10,482,890.25	\$ 2,466,642.20		
APERS Pension Adjustment	\$ (280,444.64)	\$ (251,169.45)	\$ -		
Income per Audited Financial Stmts*	\$ 12,257,867.00	\$ 10,231,720.80	\$ 2,466,642.20		
Annual Budget	\$ 3,348,250.00	\$ 7,980,056.00	\$ 9,342,480.00		

26.4% YTD Income to Budget

*Beginning Sep 2025, this report revised to show Change in Net Position after capital contributions. FY25-FY26 unaudited.



Rogers Water Utilities, AR

Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 10/31/2025

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 1 - WATER						
Revenue	23,287,500.00	27,464,500.00	2,896,583.51	9,369,229.43	(18,095,270.57)	34.11%
Expense	17,547,212.00	17,555,112.00	1,551,833.07	6,074,176.29	11,480,935.71	34.60%
Fund: 1 - WATER Surplus (Deficit):	5,740,288.00	9,909,388.00	1,344,750.44	3,295,053.14	(6,614,334.86)	33.25%
Fund: 2 - SEWER						
Revenue	23,739,700.00	26,263,700.00	2,296,841.19	8,088,872.77	(18,174,827.23)	30.80%
Expense	16,917,720.00	16,921,220.00	1,460,917.99	5,622,230.57	11,298,989.43	33.23%
Fund: 2 - SEWER Surplus (Deficit):	6,821,980.00	9,342,480.00	835,923.20	2,466,642.20	(6,875,837.80)	26.40%
Report Surplus (Deficit):	12,562,268.00	19,251,868.00	2,180,673.64	5,761,695.34	(13,490,172.66)	29.93%



Rogers Water Utilities, AR

Prior-Year Comparative Income Statement Account Summary

For the Period Ending 10/31/2025

		2025-2026 Oct. Activity	2024-2025 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER									
Revenue									
1-4440.00	RESIDENTIAL WATER	1,013,473.00	1,072,249.90	-58,776.90	-5.48%	4,373,084.79	4,506,024.59	-132,939.80	-2.95%
1-4450.00	COMMERCIAL WATER	545,580.62	545,500.73	79.89	0.01%	2,267,938.88	2,177,796.23	90,142.65	4.14%
1-4460.00	INDUSTRIAL WATER	180,247.16	163,795.82	16,451.34	10.04%	743,698.00	675,911.67	67,786.33	10.03%
1-4470.00	HYDRANTS	1,175.00	1,215.00	-40.00	-3.29%	4,590.62	4,633.32	-42.70	-0.92%
1-4470.01	FIRE LINES	12,080.00	11,500.00	580.00	5.04%	47,960.00	45,780.00	2,180.00	4.76%
1-4470.02	LABOR SALES	3,458.73	11,098.73	-7,640.00	-68.84%	18,767.15	21,195.08	-2,427.93	-11.46%
1-4470.03	AR DEPT OF HEALTH FEE	12,396.77	12,045.03	351.74	2.92%	49,515.44	48,192.02	1,323.42	2.75%
1-4470.04	LARGE TAP FEES	1,600.00	-2,250.00	3,850.00	171.11%	8,725.00	-2,250.00	10,975.00	487.78%
1-4470.05	MACHINE TIME SALES	3,995.84	4,520.00	-524.16	-11.60%	13,413.35	8,300.00	5,113.35	61.61%
1-4470.06	HYDRANT METER RENTALS	3,521.00	5,334.00	-1,813.00	-33.99%	13,671.00	19,096.00	-5,425.00	-28.41%
1-4470.07	MISC. WATER SALES	4,515.74	11,892.25	-7,376.51	-62.03%	21,138.32	31,953.89	-10,815.57	-33.85%
1-4471.00	SERVICE CHG. INCOME	21,848.00	23,522.03	-1,674.03	-7.12%	86,448.00	79,292.03	7,155.97	9.02%
1-4471.05	PENALTY	47,391.08	50,383.31	-2,992.23	-5.94%	146,653.50	141,847.08	4,806.42	3.39%
1-4472.00	INTEREST INCOME-INVESTMNTS	59,237.92	81,627.52	-22,389.60	-27.43%	245,703.51	308,225.27	-62,521.76	-20.28%
1-4472.01	INTEREST INCOME-BANK ACCTS	27,866.23	19,375.47	8,490.76	43.82%	104,758.39	65,525.64	39,232.75	59.87%
1-4472.98	INTEREST INCOME-BOND FUNDS	4,126.26	5,136.55	-1,010.29	-19.67%	14,830.23	17,670.95	-2,840.72	-16.08%
1-4474.00	SALE OF ASSETS	0.00	6,798.75	-6,798.75	-100.00%	400.00	7,621.67	-7,221.67	-94.75%
1-4476.00	NEW CUSTOMER FEES	6,375.00	8,445.00	-2,070.00	-24.51%	27,650.00	24,570.00	3,080.00	12.54%
1-4476.10	ACCESS FEES	6,900.00	9,600.00	-2,700.00	-28.13%	38,700.00	73,800.00	-35,100.00	-47.56%
1-4476.20	IMPACT FEES	-9,200.00	87,400.00	-96,600.00	-110.53%	165,750.00	246,000.00	-80,250.00	-32.62%
1-4482.00	INLAND BILLING REVENUE	5,725.25	5,546.75	178.50	3.22%	22,849.00	22,188.75	660.25	2.98%
1-4485.00	MISCELLANEOUS INCOME	3,915.00	922.44	2,992.56	324.42%	12,629.34	11,534.66	1,094.68	9.49%
1-4490.00	CONTRIBUTED CAPITAL	940,354.91	0.00	940,354.91	0.00%	940,354.91	0.00	940,354.91	0.00%
	Revenue Total:	2,896,583.51	2,135,659.28	760,924.23	35.63%	9,369,229.43	8,534,908.85	834,320.58	9.78%
Expense									
Department: 555 - GENERAL EXPENSES									
1-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	250.00	0.00	-250.00	0.00%
1-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	58.50	58.50	0.00	0.00%
1-555-5302	JANITORIAL EXPENSE	2,468.83	1,667.15	-801.68	-48.09%	7,895.77	8,335.75	439.98	5.28%
1-555-5303	EMPLOYEE RECOGNITION	490.17	0.00	-490.17	0.00%	490.17	0.00	-490.17	0.00%
1-555-5305	MISCELLANEOUS	119.92	2,165.16	2,045.24	94.46%	472.43	3,238.13	2,765.70	85.41%
1-555-5306	OFFICE SUPPLIES	419.88	0.00	-419.88	0.00%	1,737.02	0.00	-1,737.02	0.00%
1-555-5330	BEAVER WATERSHED ALLIANCE	5,000.00	0.00	-5,000.00	0.00%	5,000.00	5,000.00	0.00	0.00%
1-555-5350	UTILITIES	1,948.66	2,009.15	60.49	3.01%	8,871.02	9,050.70	179.68	1.99%

Prior-Year Comparative Income Statement

For the Period Ending 10/31/2025

		2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
		Oct. Activity	Oct. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1-555-5400	ARKANSAS PUBLIC WATER FEE	12,780.80	12,123.60	-657.20	-5.42%	51,516.40	48,101.20	-3,415.20	-7.10%
1-555-5402	CUSTOMER PAYMENT FEES	14,216.36	12,007.44	-2,208.92	-18.40%	76,888.84	65,889.77	-10,999.07	-16.69%
1-555-5500	WATER PURCHASES	637,334.88	663,806.63	26,471.75	3.99%	2,674,896.87	2,608,477.05	-66,419.82	-2.55%
1-555-5580	EQUIP. MAINT. FEES	41.09	89.00	47.91	53.83%	174.14	356.00	181.86	51.08%
1-555-5581	SOFTWARE MAINTENANCE	3,813.92	-12,533.83	-16,347.75	-130.43%	32,258.46	26,098.20	-6,160.26	-23.60%
1-555-5602	INSURANCE-BLDGS & CONTENTS	2,547.83	1,694.46	-853.37	-50.36%	10,191.32	6,777.84	-3,413.48	-50.36%
1-555-5650	ACCOUNTING/AUDIT EXPENSE	4,500.00	1,458.33	-3,041.67	-208.57%	19,000.00	1,458.33	-17,541.67	-1,202.86%
1-555-5651	ATTORNEY RETAINER FEES	2,601.60	1,960.00	-641.60	-32.73%	12,193.70	6,530.00	-5,663.70	-86.73%
1-555-5653	LEGAL CLAIMS-MISCELLANOUS	0.00	0.00	0.00	0.00%	10,000.00	4,699.12	-5,300.88	-112.81%
1-555-5701	2016 BOND INTEREST	30,495.32	31,861.98	1,366.66	4.29%	121,981.28	127,447.92	5,466.64	4.29%
1-555-5702	AMORTIZATION-2016 BONDS	-2,309.83	-2,309.83	0.00	0.00%	-9,239.32	-6,929.49	2,309.83	33.33%
1-555-5703	2012 BOND INTEREST	12,618.75	14,631.25	2,012.50	13.75%	50,475.00	58,525.00	8,050.00	13.75%
1-555-5704	2012 BOND REFUNDING COSTS	4,035.72	4,035.72	0.00	0.00%	16,142.88	16,142.88	0.00	0.00%
1-555-5705	AMORTIZATION-2012 BONDS	-199.31	-199.31	0.00	0.00%	-797.24	-797.24	0.00	0.00%
1-555-5706	2016 BOND REFUNDING COSTS	605.26	605.26	0.00	0.00%	2,421.04	1,815.78	-605.26	-33.33%
1-555-5707	2016 BOND INSURANCE	69.40	69.40	0.00	0.00%	277.60	208.20	-69.40	-33.33%
1-555-5800	DEPRECIATION	289,658.00	270,643.00	-19,015.00	-7.03%	1,139,617.00	1,054,409.01	-85,207.99	-8.08%
1-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	54,044.00	40,533.00	75.00%	54,044.00	54,044.00	0.00	0.00%
1-555-5850	BAD DEBTS	0.00	67,924.16	67,924.16	100.00%	34,000.00	67,924.16	33,924.16	49.94%
1-555-9100	INTEREST EXP ROU SUBSCRIPTION AS...	1,049.00	4,196.00	3,147.00	75.00%	4,196.00	4,196.00	0.00	0.00%
Department 555 - GENERAL EXPENSES Total:		1,037,817.25	1,131,948.72	94,131.47	8.32%	4,325,012.88	4,171,056.81	-153,956.07	-3.69%
Department: 560 - ENGINEERING									
1-560-5100	SALARIES ENGINEERING	44,926.91	42,813.23	-2,113.68	-4.94%	173,383.54	161,768.66	-11,614.88	-7.18%
1-560-5104	APERS-ENGINEERING	5,980.66	5,697.67	-282.99	-4.97%	26,770.55	24,591.56	-2,178.99	-8.86%
1-560-5105	HEALTH INSURANCE	9,789.04	0.00	-9,789.04	0.00%	19,875.09	15,265.76	-4,609.33	-30.19%
1-560-5106	LIFE INSURANCE	194.59	169.54	-25.05	-14.78%	763.09	667.82	-95.27	-14.27%
1-560-5107	DISABILITY INSURANCE	108.17	92.36	-15.81	-17.12%	426.22	363.51	-62.71	-17.25%
1-560-5111	FICA	2,842.30	2,720.73	-121.57	-4.47%	12,719.24	11,697.66	-1,021.58	-8.73%
1-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	310.45	50.00	-260.45	-520.90%
1-560-5305	MISCELLANEOUS	0.00	83.13	83.13	100.00%	41.24	1,599.40	1,558.16	97.42%
1-560-5306	OFFICE SUPPLIES	1,112.48	13.09	-1,099.39	-8,398.70%	1,393.51	919.66	-473.85	-51.52%
1-560-5307	OUTSIDE SERVICES	543.26	397.75	-145.51	-36.58%	1,083.92	1,655.82	571.90	34.54%
1-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	0.00	106.50	106.50	100.00%
1-560-5350	TELECOM EXPENSE	381.41	0.00	-381.41	0.00%	1,405.53	0.00	-1,405.53	0.00%
1-560-5551	VEHICLE EXPENSE	430.65	1,051.33	620.68	59.04%	2,817.86	2,665.68	-152.18	-5.71%
1-560-5581	SOFTWARE MAINTENANCE	3,326.95	533.02	-2,793.93	-524.17%	5,620.62	3,106.11	-2,514.51	-80.95%
1-560-5601	WORKMANS COMPENSATION	523.82	516.93	-6.89	-1.33%	2,095.28	1,550.79	-544.49	-35.11%
1-560-5602	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	138.68	138.68	100.00%
1-560-5603	INSURANCE-VEHICLES	33.92	33.92	0.00	0.00%	337.10	135.68	-201.42	-148.45%
1-560-5800	DEPRECIATION	1,372.00	1,058.00	-314.00	-29.68%	5,174.00	5,340.66	166.66	3.12%
Department 560 - ENGINEERING Total:		71,566.16	55,215.37	-16,350.79	-29.61%	254,217.24	231,623.95	-22,593.29	-9.75%

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		2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
		Oct. Activity	Oct. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Department: 565 - FIELD									
1-565-5100	SALARIES FIELD	113,780.43	99,407.99	-14,372.44	-14.46%	448,219.75	396,042.98	-52,176.77	-13.17%
1-565-5104	APERS-FIELD	15,252.36	13,274.58	-1,977.78	-14.90%	69,453.50	61,635.55	-7,817.95	-12.68%
1-565-5105	HEALTH INSURANCE	31,024.20	0.00	-31,024.20	0.00%	62,194.48	39,066.91	-23,127.57	-59.20%
1-565-5106	LIFE INSURANCE	472.57	411.73	-60.84	-14.78%	1,853.23	1,621.83	-231.40	-14.27%
1-565-5107	DISABILITY INSURANCE	262.70	224.29	-38.41	-17.13%	1,035.10	882.77	-152.33	-17.26%
1-565-5110	UNIFORMS	2,610.73	2,461.60	-149.13	-6.06%	9,152.25	6,832.59	-2,319.66	-33.95%
1-565-5111	FICA	7,477.93	6,414.23	-1,063.70	-16.58%	33,633.13	29,831.79	-3,801.34	-12.74%
1-565-5251	TRAVEL AND TRAINING	5,123.42	625.28	-4,498.14	-719.38%	6,760.21	4,026.34	-2,733.87	-67.90%
1-565-5304	SAFETY EQUIPMENT	3,549.89	2,771.27	-778.62	-28.10%	6,333.99	9,480.88	3,146.89	33.19%
1-565-5305	MISCELLANEOUS	0.00	57.73	57.73	100.00%	457.05	523.99	66.94	12.78%
1-565-5306	OFFICE SUPPLIES	395.71	169.72	-225.99	-133.15%	3,012.73	435.72	-2,577.01	-591.44%
1-565-5307	OUTSIDE SERVICES	122.98	359.87	236.89	65.83%	3,267.51	4,684.11	1,416.60	30.24%
1-565-5308	DUES, SUBSCR, LICENSE	69.00	52.83	-16.17	-30.61%	1,131.91	315.83	-816.08	-258.39%
1-565-5315	CUSTOMER DAMAGE PAYMENTS	0.00	0.00	0.00	0.00%	0.00	135.00	135.00	100.00%
1-565-5350	UTILITIES	6,654.99	7,275.00	620.01	8.52%	30,170.26	29,766.03	-404.23	-1.36%
1-565-5551	VEHICLE MAINT.	19,003.03	1,631.44	-17,371.59	-1,064.80%	33,248.49	15,466.53	-17,781.96	-114.97%
1-565-5552	FIELD REPAIR AND MAINT.	74,820.37	20,373.38	-54,446.99	-267.25%	182,036.84	173,809.89	-8,226.95	-4.73%
1-565-5555	SCADA HAND TOOLS	0.00	104.01	104.01	100.00%	411.61	293.95	-117.66	-40.03%
1-565-5557	EQUIPMENT MAINT.	1,064.09	7.66	-1,056.43	-13,791.51%	7,405.66	2,093.43	-5,312.23	-253.76%
1-565-5558	SUPPLIES, HAND TOOLS	3,068.37	1,917.63	-1,150.74	-60.01%	10,716.73	12,432.55	1,715.82	13.80%
1-565-5559	GAS AND OIL	3,581.13	3,207.27	-373.86	-11.66%	14,392.71	14,697.27	304.56	2.07%
1-565-5560	GENERATOR MAINTENANCE	0.00	27.26	27.26	100.00%	0.00	27.26	27.26	100.00%
1-565-5561	BUILDING MAINT.	921.22	1,178.09	256.87	21.80%	3,055.51	16,338.98	13,283.47	81.30%
1-565-5563	WATER TOWER MAINT	2,672.37	287.02	-2,385.35	-831.07%	10,697.34	7,168.73	-3,528.61	-49.22%
1-565-5581	SOFTWARE MAINTENANCE	288.75	56.25	-232.50	-413.33%	8,923.43	3,757.72	-5,165.71	-137.47%
1-565-5601	WORKMANS COMPENSATION	1,426.11	1,672.79	246.68	14.75%	5,704.44	5,018.37	-686.07	-13.67%
1-565-5602	INSURANCE-BLDGS & CONTENTS	215.80	1,012.65	796.85	78.69%	863.20	4,050.60	3,187.40	78.69%
1-565-5603	INSURANCE-VEHICLES	872.50	492.15	-380.35	-77.28%	4,232.71	2,007.53	-2,225.18	-110.84%
1-565-5800	DEPRECIATION	22,057.00	16,000.00	-6,057.00	-37.86%	82,171.00	57,166.66	-25,004.34	-43.74%
1-565-5870	INVENTORY WRITE-OFF	0.00	0.00	0.00	0.00%	470.16	0.00	-470.16	0.00%
	Department 565 - FIELD Total:	316,787.65	181,473.72	-135,313.93	-74.56%	1,041,004.93	899,611.79	-141,393.14	-15.72%
Department: 570 - OFFICE									
1-570-5100	SALARIES OFFICE	78,239.43	67,439.82	-10,799.61	-16.01%	295,518.73	260,954.46	-34,564.27	-13.25%
1-570-5104	APERS-OFFICE	10,428.81	8,984.97	-1,443.84	-16.07%	45,543.88	40,309.99	-5,233.89	-12.98%
1-570-5105	HEALTH INSURANCE	13,893.38	0.00	-13,893.38	0.00%	27,418.18	15,342.50	-12,075.68	-78.71%
1-570-5106	LIFE INSURANCE	222.39	193.76	-28.63	-14.78%	839.43	746.12	-93.31	-12.51%
1-570-5107	DISABILITY INSURANCE	123.62	105.55	-18.07	-17.12%	469.96	406.46	-63.50	-15.62%
1-570-5111	FICA	4,969.23	4,296.35	-672.88	-15.66%	21,726.02	19,268.60	-2,457.42	-12.75%
1-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	10.50	0.00	-10.50	0.00%
1-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	820.00	0.00	-820.00	0.00%
1-570-5305	MISCELLANEOUS	0.00	120.51	120.51	100.00%	208.36	514.79	306.43	59.53%

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		2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
		Oct. Activity	Oct. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
1-570-5306	OFFICE SUPPLIES	640.07	1,150.68	510.61	44.37%	1,658.83	4,054.56	2,395.73	59.09%
1-570-5307	OUTSIDE SERVICES	0.00	2,993.86	2,993.86	100.00%	2,336.50	4,207.16	1,870.66	44.46%
1-570-5308	ASSOC. DUES & EXPENSES	182.50	240.44	57.94	24.10%	1,683.50	240.44	-1,443.06	-600.17%
1-570-5309	POSTAGE/MAILING	16,988.13	17,147.39	159.26	0.93%	52,788.53	51,720.41	-1,068.12	-2.07%
1-570-5310	OFFICE MACHINE REPAIR	0.00	577.89	577.89	100.00%	0.00	577.89	577.89	100.00%
1-570-5311	PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	154.18	-46.55	-200.73	-431.21%
1-570-5312	ARKANSAS ONE CALL	0.00	874.60	874.60	100.00%	2,579.97	3,795.27	1,215.30	32.02%
1-570-5313	CASH LONG/SHORT	-64.66	-120.98	-56.32	-46.55%	28.23	-87.42	-115.65	-132.29%
1-570-5320	COMPUTER EXPENSE	0.00	586.32	586.32	100.00%	0.00	2,281.12	2,281.12	100.00%
1-570-5601	WORKMANS COMPENSATION	39.11	36.25	-2.86	-7.89%	156.44	108.75	-47.69	-43.85%
	Department 570 - OFFICE Total:	125,662.01	104,627.41	-21,034.60	-20.10%	453,941.24	404,394.55	-49,546.69	-12.25%
	Expense Total:	1,551,833.07	1,473,265.22	-78,567.85	-5.33%	6,074,176.29	5,706,687.10	-367,489.19	-6.44%
	Fund 1 Surplus (Deficit):	1,344,750.44	662,394.06	682,356.38	103.01%	3,295,053.14	2,828,221.75	466,831.39	16.51%

Prior-Year Comparative Income Statement

For the Period Ending 10/31/2025

		2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
		Oct. Activity	Oct. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Fund: 2 - SEWER									
Revenue									
2-4440.00	RESIDENTIAL SEWER	1,137,763.00	944,005.09	193,757.91	20.53%	4,198,748.17	3,867,678.78	331,069.39	8.56%
2-4450.00	COMMERCIAL SEWER	413,521.23	339,025.46	74,495.77	21.97%	1,490,831.15	1,301,486.90	189,344.25	14.55%
2-4460.00	INDUSTRIAL SEWER	287,557.29	239,282.24	48,275.05	20.17%	1,104,893.91	985,479.04	119,414.87	12.12%
2-4470.02	LABOR SALES	2,652.07	805.00	1,847.07	229.45%	7,259.03	1,820.00	5,439.03	298.85%
2-4470.03	MACHINE TIME SALES	1,780.00	2,730.00	-950.00	-34.80%	3,227.00	5,530.00	-2,303.00	-41.65%
2-4471.05	PENALTY	20,541.14	14,063.12	6,478.02	46.06%	66,508.21	55,512.79	10,995.42	19.81%
2-4472.00	INTEREST INCOME-INVESTMNTS	74,118.19	87,875.36	-13,757.17	-15.66%	311,887.79	354,682.77	-42,794.98	-12.07%
2-4472.01	INTEREST INCOME-BANK ACCTS	8,594.21	8,085.17	509.04	6.30%	33,134.47	31,244.78	1,889.69	6.05%
2-4472.98	INTEREST INCOME-BOND FUNDS	3,875.18	4,741.63	-866.45	-18.27%	14,070.89	16,607.32	-2,536.43	-15.27%
2-4474.00	SALE OF ASSETS	0.00	0.00	0.00	0.00%	400.00	822.92	-422.92	-51.39%
2-4475.00	RENT INCOME	600.00	600.00	0.00	0.00%	2,400.00	2,400.00	0.00	0.00%
2-4476.00	NEW CUSTOMER FEES	7,260.00	9,179.00	-1,919.00	-20.91%	31,260.00	27,144.00	4,116.00	15.16%
2-4476.10	ACCESS FEES	6,300.00	9,600.00	-3,300.00	-34.38%	37,800.00	73,800.00	-36,000.00	-48.78%
2-4476.20	IMPACT FEES	-27,600.00	218,600.00	-246,200.00	-112.63%	337,600.00	572,800.00	-235,200.00	-41.06%
2-4482.00	INLAND BILLING REVENUE	5,725.25	5,546.75	178.50	3.22%	22,849.00	22,188.75	660.25	2.98%
2-4485.00	MISCELLANEOUS INCOME	24,130.06	19,981.56	4,148.50	20.76%	95,979.58	90,318.15	5,661.43	6.27%
2-4490.00	CONTRIBUTED CAPITAL	330,023.57	0.00	330,023.57	0.00%	330,023.57	0.00	330,023.57	0.00%
	Revenue Total:	2,296,841.19	1,904,120.38	392,720.81	20.62%	8,088,872.77	7,409,516.20	679,356.57	9.17%
Expense									
Department: 555 - GENERAL EXPENSES									
2-555-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	250.00	0.00	-250.00	0.00%
2-555-5300	SECURITY ALARM FEES	0.00	0.00	0.00	0.00%	1,667.15	0.00	-1,667.15	0.00%
2-555-5301	NEWSPAPER, RADIO, PUBLICATIONS	0.00	0.00	0.00	0.00%	58.50	58.50	0.00	0.00%
2-555-5302	JANITORIAL EXPENSE	2,468.81	1,667.15	-801.66	-48.09%	6,228.63	8,335.75	2,107.12	25.28%
2-555-5303	EMPLOYEE RECOGNITION	490.16	0.00	-490.16	0.00%	490.16	0.00	-490.16	0.00%
2-555-5305	MISCELLANEOUS	126.86	2,199.31	2,072.45	94.23%	625.00	3,433.04	2,808.04	81.79%
2-555-5306	OFFICE SUPPLIES	419.89	0.00	-419.89	0.00%	1,737.06	0.00	-1,737.06	0.00%
2-555-5307	OUTSIDE SERVICES	31,216.50	0.00	-31,216.50	0.00%	31,216.50	0.00	-31,216.50	0.00%
2-555-5350	UTILITIES	1,940.13	1,696.44	-243.69	-14.36%	8,827.39	8,403.39	-424.00	-5.05%
2-555-5401	CITY FRANCHISE FEES	65,171.28	53,989.41	-11,181.87	-20.71%	239,645.67	218,101.56	-21,544.11	-9.88%
2-555-5402	CUSTOMER PAYMENT FEES	14,216.34	12,007.43	-2,208.91	-18.40%	76,888.81	65,889.71	-10,999.10	-16.69%
2-555-5580	EQUIP. MAINT. FEES	41.09	89.00	47.91	53.83%	174.14	356.00	181.86	51.08%
2-555-5581	SOFTWARE MAINTENANCE	3,813.93	16,074.85	12,260.92	76.27%	32,258.53	51,138.92	18,880.39	36.92%
2-555-5602	INSURANCE-BLDGS & CONTENTS	222.91	138.68	-84.23	-60.74%	891.64	554.72	-336.92	-60.74%
2-555-5650	ACCOUNTING/AUDIT EXPENSE	4,500.00	1,458.33	-3,041.67	-208.57%	19,000.00	1,458.33	-17,541.67	-1,202.86%
2-555-5651	ATTORNEY RETAINER FEES	3,541.60	3,239.36	-302.24	-9.33%	12,484.96	9,616.50	-2,868.46	-29.83%
2-555-5653	LEGAL CLAIMS-MISCELLANOUS	336.22	0.00	-336.22	0.00%	1,260.66	4,699.13	3,438.47	73.17%
2-555-5800	DEPRECIATION	247,969.00	234,853.00	-13,116.00	-5.58%	978,760.00	891,475.66	-87,284.34	-9.79%
2-555-5803	AMORT OF ROU SUBSCRIPTION ASSET	13,511.00	0.00	-13,511.00	0.00%	54,044.00	0.00	-54,044.00	0.00%
2-555-5850	BAD DEBTS	0.00	68,000.00	68,000.00	100.00%	34,000.00	68,000.00	34,000.00	50.00%

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		2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
		Oct. Activity	Oct. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2-555-9100	INTEREST EXP ROU SUBSCRIPTION AS...	1,049.00	0.00	-1,049.00	0.00%	4,196.00	0.00	-4,196.00	0.00%
	Department 555 - GENERAL EXPENSES Total:	391,034.72	395,412.96	4,378.24	1.11%	1,504,704.80	1,331,521.21	-173,183.59	-13.01%
	Department: 560 - ENGINEERING								
2-560-5100	SALARIES ENGINEERING	45,987.78	38,424.74	-7,563.04	-19.68%	177,854.53	148,697.51	-29,157.02	-19.61%
2-560-5104	APERS-ENGINEERING	6,130.28	5,118.84	-1,011.44	-19.76%	27,490.38	22,996.32	-4,494.06	-19.54%
2-560-5105	HEALTH INSURANCE	6,526.02	0.00	-6,526.02	0.00%	13,250.05	7,632.88	-5,617.17	-73.59%
2-560-5106	LIFE INSURANCE	74.83	68.64	-6.19	-9.02%	303.10	275.30	-27.80	-10.10%
2-560-5107	DISABILITY INSURANCE	41.31	37.58	-3.73	-9.93%	167.68	150.18	-17.50	-11.65%
2-560-5111	FICA	2,967.13	2,447.58	-519.55	-21.23%	13,304.18	10,994.88	-2,309.30	-21.00%
2-560-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	190.45	150.00	-40.45	-26.97%
2-560-5305	MISCELLANEOUS	0.00	83.13	83.13	100.00%	41.25	1,073.83	1,032.58	96.16%
2-560-5306	OFFICE SUPPLIES	13.13	0.00	-13.13	0.00%	270.09	691.29	421.20	60.93%
2-560-5307	OUTSIDE SERVICES	543.26	225.48	-317.78	-140.93%	1,031.42	835.36	-196.06	-23.47%
2-560-5308	ASSOCIATION DUES & EXPENSE	0.00	0.00	0.00	0.00%	42.80	0.00	-42.80	0.00%
2-560-5350	TELECOM EXPENSE	142.74	0.00	-142.74	0.00%	1,680.59	0.00	-1,680.59	0.00%
2-560-5551	VEHICLE EXPENSE	478.21	946.51	468.30	49.48%	2,654.96	1,777.97	-876.99	-49.33%
2-560-5581	SOFTWARE MAINTENANCE	3,326.95	533.02	-2,793.93	-524.17%	5,620.63	3,106.12	-2,514.51	-80.95%
2-560-5601	WORKMANS COMPENSATION	290.95	239.62	-51.33	-21.42%	1,163.80	718.86	-444.94	-61.90%
2-560-5602	INSURANCE-BLDGS & CONTENTS	0.00	34.67	34.67	100.00%	0.00	138.68	138.68	100.00%
2-560-5603	INSURANCE-VEHICLES	60.40	36.48	-23.92	-65.57%	241.60	145.92	-95.68	-65.57%
2-560-5800	DEPRECIATION	1,324.00	657.00	-667.00	-101.52%	4,629.00	4,137.66	-491.34	-11.87%
	Department 560 - ENGINEERING Total:	67,906.99	48,853.29	-19,053.70	-39.00%	249,936.51	203,522.76	-46,413.75	-22.81%
	Department: 565 - FIELD								
2-565-5100	SALARIES FIELD	108,606.33	107,041.52	-1,564.81	-1.46%	418,630.43	385,687.12	-32,943.31	-8.54%
2-565-5104	APERS-FIELD	14,415.95	14,099.22	-316.73	-2.25%	64,473.87	58,864.35	-5,609.52	-9.53%
2-565-5105	HEALTH INSURANCE	35,102.95	0.00	-35,102.95	0.00%	70,480.84	48,418.31	-22,062.53	-45.57%
2-565-5106	LIFE INSURANCE	498.89	457.60	-41.29	-9.02%	1,959.16	1,835.37	-123.79	-6.74%
2-565-5107	DISABILITY INSURANCE	275.38	250.51	-24.87	-9.93%	1,077.90	1,001.24	-76.66	-7.66%
2-565-5110	UNIFORMS	2,601.57	1,884.99	-716.58	-38.02%	10,277.12	5,980.87	-4,296.25	-71.83%
2-565-5111	FICA	6,822.92	6,630.26	-192.66	-2.91%	33,163.27	27,586.25	-5,577.02	-20.22%
2-565-5251	TRAVEL AND TRAINING	3,689.66	600.00	-3,089.66	-514.94%	5,298.35	2,424.96	-2,873.39	-118.49%
2-565-5304	SAFETY EQUIPMENT	3,418.48	1,255.60	-2,162.88	-172.26%	8,443.21	8,997.17	553.96	6.16%
2-565-5305	MISCELLANEOUS	0.00	1,321.21	1,321.21	100.00%	397.69	2,075.40	1,677.71	80.84%
2-565-5306	OFFICE SUPPLIES	401.22	199.27	-201.95	-101.34%	1,517.76	550.97	-966.79	-175.47%
2-565-5307	OUTSIDE SERVICES	364.43	556.20	191.77	34.48%	4,727.28	3,564.24	-1,163.04	-32.63%
2-565-5308	DUES, SUBSCR, LICENSE	50.80	62.99	12.19	19.35%	1,213.60	115.82	-1,097.78	-947.83%
2-565-5315	CUSTOMER DAMAGE PAYMENTS	817.60	0.00	-817.60	0.00%	1,058.85	450.00	-608.85	-135.30%
2-565-5350	UTILITIES	8,015.27	6,270.05	-1,745.22	-27.83%	31,362.43	74,903.32	43,540.89	58.13%
2-565-5351	UTIL-GRIND STA-SW ATALANTA	0.00	626.01	626.01	100.00%	528.67	2,375.54	1,846.87	77.75%
2-565-5551	VEHICLE MAINT.	820.04	4,233.73	3,413.69	80.63%	11,590.75	18,399.46	6,808.71	37.00%
2-565-5552	FIELD REPAIR AND MAINT.	12,133.10	1,801.19	-10,331.91	-573.62%	34,891.38	8,687.74	-26,203.64	-301.62%

Prior-Year Comparative Income Statement

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		2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
		Oct. Activity	Oct. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-565-5554	CAMERA	72.01	3,185.34	3,113.33	97.74%	6,224.74	9,292.87	3,068.13	33.02%
2-565-5555	SCADA HAND TOOLS	0.00	224.77	224.77	100.00%	2,498.08	414.74	-2,083.34	-502.32%
2-565-5556	FLUSHTRUCKS	136.16	1,892.01	1,755.85	92.80%	28,791.63	4,994.83	-23,796.80	-476.43%
2-565-5557	EQUIPMENT MAINT.	620.02	89.98	-530.04	-589.06%	1,875.21	801.70	-1,073.51	-133.90%
2-565-5558	SUPPLIES, HAND TOOLS	7,119.88	157.87	-6,962.01	-4,409.96%	12,145.36	2,821.94	-9,323.42	-330.39%
2-565-5559	GAS AND OIL	5,239.87	4,458.11	-781.76	-17.54%	22,370.86	18,176.05	-4,194.81	-23.08%
2-565-5560	GENERATOR MAINTENANCE	0.00	1,545.72	1,545.72	100.00%	2,278.59	1,545.72	-732.87	-47.41%
2-565-5561	BUILDING MAINT.	1,257.42	1,178.14	-79.28	-6.73%	3,090.46	5,854.36	2,763.90	47.21%
2-565-5563	LIFT STATION MAINT	6,980.01	366.35	-6,613.66	-1,805.28%	13,596.86	5,798.47	-7,798.39	-134.49%
2-565-5581	SOFTWARE MAINTENANCE	1,128.75	56.25	-1,072.50	-1,906.67%	20,746.29	6,257.76	-14,488.53	-231.53%
2-565-5601	WORKMANS COMPENSATION	1,860.58	1,695.22	-165.36	-9.75%	7,442.32	5,085.66	-2,356.66	-46.34%
2-565-5602	INSURANCE-BLDGS & CONTENTS	552.07	551.98	-0.09	-0.02%	2,208.28	2,207.92	-0.36	-0.02%
2-565-5603	INSURANCE-VEHICLES	1,480.53	1,519.12	38.59	2.54%	6,856.45	5,601.49	-1,254.96	-22.40%
2-565-5800	DEPRECIATION	35,269.00	22,522.00	-12,747.00	-56.60%	128,329.00	85,066.00	-43,263.00	-50.86%
2-565-5804	AMORT OF SOFTWARE PERPETUAL LI...	1,673.00	11,711.00	10,038.00	85.71%	6,692.00	11,711.00	5,019.00	42.86%
2-565-5870	INVENTORY WRITE-OFF	0.00	0.00	0.00	0.00%	4,462.89	0.00	-4,462.89	0.00%
	Department 565 - FIELD Total:	261,423.89	198,444.21	-62,979.68	-31.74%	970,701.58	817,548.64	-153,152.94	-18.73%
	Department: 570 - OFFICE								
2-570-5100	SALARIES OFFICE	68,651.77	65,263.74	-3,388.03	-5.19%	265,611.11	253,948.15	-11,662.96	-4.59%
2-570-5104	APERS-OFFICE	9,131.45	8,688.78	-442.67	-5.09%	40,971.21	39,075.70	-1,895.51	-4.85%
2-570-5105	HEALTH INSURANCE	14,683.56	0.00	-14,683.56	0.00%	29,812.63	22,898.63	-6,914.00	-30.19%
2-570-5106	LIFE INSURANCE	224.50	205.92	-18.58	-9.02%	909.30	825.92	-83.38	-10.10%
2-570-5107	DISABILITY INSURANCE	123.92	112.73	-11.19	-9.93%	503.02	450.55	-52.47	-11.65%
2-570-5111	FICA	4,426.04	4,219.02	-207.02	-4.91%	19,858.31	18,960.85	-897.46	-4.73%
2-570-5251	TRAVEL EXPENSE	0.00	0.00	0.00	0.00%	345.52	0.00	-345.52	0.00%
2-570-5252	TRAINING EXPENSE	0.00	0.00	0.00	0.00%	820.00	0.00	-820.00	0.00%
2-570-5305	MISCELLANEOUS	0.00	120.52	120.52	100.00%	208.36	514.86	306.50	59.53%
2-570-5306	OFFICE SUPPLIES	640.13	1,150.71	510.58	44.37%	1,793.89	3,033.57	1,239.68	40.87%
2-570-5307	OUTSIDE SERVICES	0.00	2,948.41	2,948.41	100.00%	2,037.51	4,039.06	2,001.55	49.55%
2-570-5308	ASSOC. DUES & EXPENSES	182.50	240.44	57.94	24.10%	1,705.50	240.44	-1,465.06	-609.32%
2-570-5309	POSTAGE/MAILING	16,988.12	17,147.40	159.28	0.93%	52,788.50	51,720.41	-1,068.09	-2.07%
2-570-5310	OFFICE MACHINE REPAIR	0.00	577.90	577.90	100.00%	0.00	577.90	577.90	100.00%
2-570-5311	PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	0.00	-46.54	-46.54	-100.00%
2-570-5312	ARKANSAS ONE CALL	0.00	874.60	874.60	100.00%	2,579.98	3,795.28	1,215.30	32.02%
2-570-5320	COMPUTER EXPENSE	0.00	586.36	586.36	100.00%	0.00	2,281.18	2,281.18	100.00%
2-570-5601	WORKMANS COMPENSATION	40.71	37.73	-2.98	-7.90%	162.84	113.19	-49.65	-43.86%
	Department 570 - OFFICE Total:	115,092.70	102,174.26	-12,918.44	-12.64%	420,107.68	402,429.15	-17,678.53	-4.39%
	Department: 591 - PCF ADMIN								
2-591-5100	SALARIES PCF	107,356.13	98,650.62	-8,705.51	-8.82%	419,926.03	391,548.68	-28,377.35	-7.25%
2-591-5104	APERS-RPCF	14,467.68	13,179.94	-1,287.74	-9.77%	65,039.77	60,633.06	-4,406.71	-7.27%
2-591-5105	HEALTH INSURANCE	27,735.59	0.00	-27,735.59	0.00%	54,631.69	42,360.23	-12,271.46	-28.97%

Prior-Year Comparative Income Statement

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		2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
		Oct. Activity	Oct. Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
2-591-5106	LIFE INSURANCE	658.13	601.88	-56.25	-9.35%	2,667.71	2,411.11	-256.60	-10.64%
2-591-5110	UNIFORMS	1,295.58	1,106.24	-189.34	-17.12%	4,711.05	3,544.45	-1,166.60	-32.91%
2-591-5111	FICA	6,768.09	6,187.22	-580.87	-9.39%	30,444.94	28,568.71	-1,876.23	-6.57%
2-591-5251	TRAVEL AND TRAINING	0.00	0.00	0.00	0.00%	720.00	0.00	-720.00	0.00%
2-591-5304	PERSONNEL SAFETY EQUIP.	0.00	541.48	541.48	100.00%	320.00	914.91	594.91	65.02%
2-591-5305	MISCELLANEOUS	135.33	150.89	15.56	10.31%	235.91	596.69	360.78	60.46%
2-591-5306	OFFICE SUPPLIES & POSTAGE	281.55	0.00	-281.55	0.00%	1,111.37	699.36	-412.01	-58.91%
2-591-5307	OUTSIDE SERVICES	0.00	420.20	420.20	100.00%	0.00	450.20	450.20	100.00%
2-591-5308	PUBLICATIONS AND DUES	-15.00	0.00	15.00	0.00%	10,345.00	11,891.00	1,546.00	13.00%
2-591-5310	OFFICE MACHINE MAINT.	0.00	0.00	0.00	0.00%	216.50	0.00	-216.50	0.00%
2-591-5311	PUBLIC RELATIONS	0.00	0.00	0.00	0.00%	0.00	430.00	430.00	100.00%
2-591-5350	TELECOM EXPENSE	509.39	1,286.79	777.40	60.41%	4,278.06	8,257.06	3,979.00	48.19%
2-591-5581	SOFTWARE MAINTENANCE	0.00	0.00	0.00	0.00%	5,251.05	0.00	-5,251.05	0.00%
2-591-5583	COMPUTER EXPENSE	0.00	154.46	154.46	100.00%	4,956.00	5,842.84	886.84	15.18%
2-591-5601	WORKMANS COMPENSATION	1,021.36	986.60	-34.76	-3.52%	4,085.44	2,959.80	-1,125.64	-38.03%
2-591-5602	INSURANCE-BLDGS & CONTENTS	4,972.06	4,841.31	-130.75	-2.70%	19,888.24	19,365.24	-523.00	-2.70%
2-591-5603	INSURANCE-VEHICLES	152.74	166.94	14.20	8.51%	773.67	667.76	-105.91	-15.86%
2-591-5800	DEPRECIATION-VWTP	245,291.00	232,146.00	-13,145.00	-5.66%	968,019.00	902,271.33	-65,747.67	-7.29%
2-591-9112	2016 BOND INTEREST	14,900.00	19,116.67	4,216.67	22.06%	59,600.00	76,466.68	16,866.68	22.06%
2-591-9113	AMORTIZATION 2016 BONDS	-9,216.24	-9,216.24	0.00	0.00%	-36,864.96	-36,864.96	0.00	0.00%
2-591-9114	2016 BOND REFUNDING COSTS	-3,217.86	-3,217.86	0.00	0.00%	-12,871.44	-12,871.44	0.00	0.00%
2-591-9115	BOND INSURANCE	131.52	263.04	131.52	50.00%	657.60	920.64	263.04	28.57%
2-591-9116	2024 BOND INTEREST	7,058.01	3,819.45	-3,238.56	-84.79%	23,924.49	8,229.86	-15,694.63	-190.70%
	Department 591 - PCF ADMIN Total:	420,285.06	371,185.63	-49,099.43	-13.23%	1,632,067.12	1,519,293.21	-112,773.91	-7.42%
	Department: 592 - PCF ENVIRONMENTAL								
2-592-5251	TRAVEL & TRAINING	0.00	0.00	0.00	0.00%	786.48	893.15	106.67	11.94%
2-592-5306	LABORATORY SUPPLIES	3,618.07	0.00	-3,618.07	0.00%	7,316.31	1,219.11	-6,097.20	-500.14%
2-592-5307	OUTSIDE SERVICES	2,162.50	1,286.57	-875.93	-68.08%	6,402.11	4,150.14	-2,251.97	-54.26%
2-592-5314	PLANT RESEARCH	0.00	542.21	542.21	100.00%	0.00	1,287.21	1,287.21	100.00%
2-592-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	0.00	43.78	43.78	100.00%
2-592-5970	CHEMICALS	1,310.69	90.43	-1,220.26	-1,349.40%	5,389.60	3,757.35	-1,632.25	-43.44%
	Department 592 - PCF ENVIRONMENTAL Total:	7,091.26	1,919.21	-5,172.05	-269.49%	19,894.50	11,350.74	-8,543.76	-75.27%
	Department: 593 - PCF OPS								
2-593-5251	TRAVEL & TRAINING	0.00	295.00	295.00	100.00%	0.00	295.00	295.00	100.00%
2-593-5305	MISCELLANEOUS	0.00	0.00	0.00	0.00%	0.00	97.41	97.41	100.00%
2-593-5306	LABORATORY SUPPLIES	0.00	0.00	0.00	0.00%	0.00	929.41	929.41	100.00%
2-593-5307	OUTSIDE SERVICES	0.00	60.00	60.00	100.00%	20,117.53	17,980.01	-2,137.52	-11.89%
2-593-5350	UTILITIES	67,680.92	47,452.60	-20,228.32	-42.63%	288,255.54	162,798.52	-125,457.02	-77.06%
2-593-5558	MINOR EQUIPMENT	0.00	0.00	0.00	0.00%	3,084.01	204.89	-2,879.12	-1,405.20%
2-593-5970	CHEMICALS	10,043.64	11,172.02	1,128.38	10.10%	50,923.02	36,462.76	-14,460.26	-39.66%
	Department 593 - PCF OPS Total:	77,724.56	58,979.62	-18,744.94	-31.78%	362,380.10	218,768.00	-143,612.10	-65.65%

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		2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
		Oct. Activity	Oct. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Department: 594 - PCF MAINTENANCE									
2-594-5251	TRAVEL & TRAINING	1,100.00	125.00	-975.00	-780.00%	2,250.00	125.00	-2,125.00	-1,700.00%
2-594-5306	CLEANING SUPPLIES	0.00	0.00	0.00	0.00%	36.05	0.00	-36.05	0.00%
2-594-5307	OUTSIDE SERVICES	565.46	4,805.79	4,240.33	88.23%	16,810.09	43,398.10	26,588.01	61.27%
2-594-5551	VEHICLE EXPENSE	915.91	0.00	-915.91	0.00%	3,879.55	30.65	-3,848.90	-12,557.59%
2-594-5557	EQUIPMENT MAINT.	62,107.79	13,186.78	-48,921.01	-370.99%	223,228.22	96,432.00	-126,796.22	-131.49%
2-594-5559	SUPPORT EQUIPMENT	0.00	782.94	782.94	100.00%	0.00	1,229.79	1,229.79	100.00%
2-594-5560	EQUIPMENT RENTAL	0.00	1,157.55	1,157.55	100.00%	235.29	2,600.93	2,365.64	90.95%
2-594-5561	BLDGS. & GROUNDS MAINT.	401.12	1,475.86	1,074.74	72.82%	6,529.58	6,859.93	330.35	4.82%
2-594-5562	MAINTENANCE SUPPLIES	294.04	114.52	-179.52	-156.76%	2,557.48	4,523.06	1,965.58	43.46%
Department 594 - PCF MAINTENANCE Total:		65,384.32	21,648.44	-43,735.88	-202.03%	255,526.26	155,199.46	-100,326.80	-64.64%
Department: 595 - PCF SMS DISPOSAL EXPENSE									
2-595-5307	OUTSIDE SERVICES	2,171.25	415.00	-1,756.25	-423.19%	2,586.25	865.00	-1,721.25	-198.99%
2-595-5561	WEED CONTROL	0.00	0.00	0.00	0.00%	142.32	0.00	-142.32	0.00%
2-595-5980	SLUDGE DISPOSAL COSTS	56,876.54	30,460.75	-26,415.79	-86.72%	222,153.86	129,639.77	-92,514.09	-71.36%
2-595-5981	SLUDGE DISPOSAL REVENUE	-4,073.30	-3,835.65	237.65	6.20%	-17,970.41	-12,328.40	5,642.01	45.76%
Department 595 - PCF SMS DISPOSAL EXPENSE Total:		54,974.49	27,040.10	-27,934.39	-103.31%	206,912.02	118,176.37	-88,735.65	-75.09%
Expense Total:		1,460,917.99	1,225,657.72	-235,260.27	-19.19%	5,622,230.57	4,777,809.54	-844,421.03	-17.67%
Fund 2 Surplus (Deficit):		835,923.20	678,462.66	157,460.54	23.21%	2,466,642.20	2,631,706.66	-165,064.46	-6.27%
Total Surplus (Deficit):		2,180,673.64	1,340,856.72	839,816.92	62.63%	5,761,695.34	5,459,928.41	301,766.93	5.53%

Prior-Year Comparative Income Statement

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Group Summary

Departmen...	2025-2026 Oct. Activity	2024-2025 Oct. Activity	Oct. Variance Favorable / (Unfavorable)	Variance %	2025-2026 YTD Activity	2024-2025 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 1 - WATER								
Revenue								
	2,896,583.51	2,135,659.28	760,924.23	35.63%	9,369,229.43	8,534,908.85	834,320.58	9.78%
Revenue Total:	2,896,583.51	2,135,659.28	760,924.23	35.63%	9,369,229.43	8,534,908.85	834,320.58	9.78%
Expense								
555 - GENERAL EXPENSES	1,037,817.25	1,131,948.72	94,131.47	8.32%	4,325,012.88	4,171,056.81	-153,956.07	-3.69%
560 - ENGINEERING	71,566.16	55,215.37	-16,350.79	-29.61%	254,217.24	231,623.95	-22,593.29	-9.75%
565 - FIELD	316,787.65	181,473.72	-135,313.93	-74.56%	1,041,004.93	899,611.79	-141,393.14	-15.72%
570 - OFFICE	125,662.01	104,627.41	-21,034.60	-20.10%	453,941.24	404,394.55	-49,546.69	-12.25%
Expense Total:	1,551,833.07	1,473,265.22	-78,567.85	-5.33%	6,074,176.29	5,706,687.10	-367,489.19	-6.44%
Fund 1 Surplus (Deficit):	1,344,750.44	662,394.06	682,356.38	103.01%	3,295,053.14	2,828,221.75	466,831.39	16.51%

Prior-Year Comparative Income Statement

For the Period Ending 10/31/2025

Department...	2025-2026	2024-2025	Oct. Variance	Variance %	2025-2026	2024-2025	YTD Variance	Variance %
	Oct. Activity	Oct. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
Fund: 2 - SEWER								
Revenue								
	2,296,841.19	1,904,120.38	392,720.81	20.62%	8,088,872.77	7,409,516.20	679,356.57	9.17%
Revenue Total:	2,296,841.19	1,904,120.38	392,720.81	20.62%	8,088,872.77	7,409,516.20	679,356.57	9.17%
Expense								
555 - GENERAL EXPENSES	391,034.72	395,412.96	4,378.24	1.11%	1,504,704.80	1,331,521.21	-173,183.59	-13.01%
560 - ENGINEERING	67,906.99	48,853.29	-19,053.70	-39.00%	249,936.51	203,522.76	-46,413.75	-22.81%
565 - FIELD	261,423.89	198,444.21	-62,979.68	-31.74%	970,701.58	817,548.64	-153,152.94	-18.73%
570 - OFFICE	115,092.70	102,174.26	-12,918.44	-12.64%	420,107.68	402,429.15	-17,678.53	-4.39%
591 - PCF ADMIN	420,285.06	371,185.63	-49,099.43	-13.23%	1,632,067.12	1,519,293.21	-112,773.91	-7.42%
592 - PCF ENVIRONMENTAL	7,091.26	1,919.21	-5,172.05	-269.49%	19,894.50	11,350.74	-8,543.76	-75.27%
593 - PCF OPS	77,724.56	58,979.62	-18,744.94	-31.78%	362,380.10	218,768.00	-143,612.10	-65.65%
594 - PCF MAINTENANCE	65,384.32	21,648.44	-43,735.88	-202.03%	255,526.26	155,199.46	-100,326.80	-64.64%
595 - PCF SMS DISPOSAL EXPENSE	54,974.49	27,040.10	-27,934.39	-103.31%	206,912.02	118,176.37	-88,735.65	-75.09%
Expense Total:	1,460,917.99	1,225,657.72	-235,260.27	-19.19%	5,622,230.57	4,777,809.54	-844,421.03	-17.67%
Fund 2 Surplus (Deficit):	835,923.20	678,462.66	157,460.54	23.21%	2,466,642.20	2,631,706.66	-165,064.46	-6.27%
Total Surplus (Deficit):	2,180,673.64	1,340,856.72	839,816.92	62.63%	5,761,695.34	5,459,928.41	301,766.93	5.53%

Prior-Year Comparative Income Statement

For the Period Ending 10/31/2025

Fund Summary

Fund	2025-2026	2024-2025	Oct. Variance		2025-2026	2024-2025	YTD Variance	
	Oct. Activity	Oct. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
1 - WATER	1,344,750.44	662,394.06	682,356.38	103.01%	3,295,053.14	2,828,221.75	466,831.39	16.51%
2 - SEWER	835,923.20	678,462.66	157,460.54	23.21%	2,466,642.20	2,631,706.66	-165,064.46	-6.27%
Total Surplus (Deficit):	2,180,673.64	1,340,856.72	839,816.92	62.63%	5,761,695.34	5,459,928.41	301,766.93	5.53%



Table with columns: Account, Name, Current Year Balance, Prior Year Balance, Variance Favorable / (Unfavorable). Rows include categories like CASH-DEMAND DEPOSITS, INVESTMENTS, ACCOUNTS RECEIVABLE, DUE FROM OTHER FUNDS, OTHER CURRENT ASSETS, and RESTRICTED FUNDS.

Balance Sheet

As Of 10/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-0516.14	REGIONS BANK - DEBT - 2016	490,840.85	465,052.37	25,788.48
Total GLCategory 050 - RESTRICTED FUNDS:		2,443,701.89	3,129,660.46	-685,958.57
GLCategory: 060 - INVENTORY				
1-0600.00	INVENTORY	897,290.42	921,131.76	-23,841.34
Total GLCategory 060 - INVENTORY:		897,290.42	921,131.76	-23,841.34
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
1-0800.00	OFFICE EQUIPMENT	720,637.86	661,532.97	59,104.89
1-0800.01	VEHICLES	1,388,585.80	1,044,603.89	343,981.91
1-0800.02	SHOP EQUIPMENT & TOOLS	48,257.16	48,257.16	0.00
1-0800.03	FIELD EQUIPMENT	1,017,473.26	1,007,791.62	9,681.64
1-0800.04	COMMUNICATION EQUIPMENT	33,931.97	33,931.97	0.00
1-0800.05	PUMPING EQUIPMENT	106,334.58	106,334.58	0.00
1-0800.08	WATER METERS	6,223,785.49	5,794,568.78	429,216.71
1-0800.09	WATER SERVICES	1,378,630.38	1,378,630.38	0.00
1-0800.10	WATER TOWERS	13,355,185.87	13,510,750.00	-155,564.13
1-0800.11	MAIN LINE	66,284,013.27	61,354,793.69	4,929,219.58
1-0800.13	STRUCTURES & PARKING LOT	1,782,218.12	1,764,481.50	17,736.62
1-0800.14	LAND	274,119.89	273,619.89	500.00
1-0800.15	EASEMENTS	462,045.70	462,045.70	0.00
1-0800.20	CONTRIBUTED MAIN LINE	70,457,126.86	66,935,720.59	3,521,406.27
1-0800.25	CONSTRUCTION IN PROGRESS	3,650,402.71	6,366,404.66	-2,716,001.95
1-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-540,430.42	-488,399.49	-52,030.93
1-0800.51	ACCM DEPR-VEHICLES	-675,985.28	-519,940.35	-156,044.93
1-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-47,449.13	-47,251.73	-197.40
1-0800.53	ACCM DEPR-FIELD EQUIPMENT	-735,743.92	-691,076.27	-44,667.65
1-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-33,101.13	-31,214.66	-1,886.47
1-0800.55	ACCM DEPR-PUMPING EQUIP	-78,531.89	-70,885.95	-7,645.94
1-0800.58	ACCM DEPR-WATER METERS	-1,260,128.74	-1,425,699.71	165,570.97
1-0800.59	ACCM DEPR-WATER SERVICE	-1,366,467.23	-1,358,665.45	-7,801.78
1-0800.60	ACCM DEPR-WATER TOWERS	-6,067,433.95	-5,869,337.86	-198,096.09
1-0800.61	ACCM DEPR-MAINLINE	-23,756,373.12	-22,509,066.86	-1,247,306.26
1-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,448,922.71	-1,384,075.22	-64,847.49
1-0800.80	ACCM DEPR-CONTRIBUTED MAIN LINE	-16,256,006.82	-14,852,785.45	-1,403,221.37
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		114,916,174.58	111,495,068.38	3,421,106.20
GLCategory: 081 - INTANGIBLE ASSETS				
1-0810.02	ROU SUBSCRIPTION ASSET	1,134,932.00	1,134,932.00	0.00
1-0810.52	ACCM AMORT-ROU SUBSCRIPTION ASSET	-768,136.00	-606,004.00	-162,132.00
Total GLCategory 081 - INTANGIBLE ASSETS:		366,796.00	528,928.00	-162,132.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
1-0900.14	DEFERRED OUTFLOWS/PENSIONS	885,776.02	1,026,394.04	-140,618.02
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		885,776.02	1,026,394.04	-140,618.02
Total ** ASSETS & DEFERRED OUTFLOWS**:		158,366,284.80	148,986,334.74	9,379,950.06
Total Assets:		158,366,284.80	148,986,334.74	9,379,950.06

Liability

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

GLCategory: 100 - ACCOUNTS PAYABLE				
1-1100.00	ACCOUNTS PAYABLE-TRADE	1,440,084.49	1,904,537.97	464,453.48
1-1100.02	ACCOUNTS PAYABLE-ORION WASTE SOLU	463,851.86	441,310.39	-22,541.47
1-1100.06	CONTRACTOR CASH BONDS PAYABLE	5,000.00	5,000.00	0.00
1-1100.10	ACCOUNTS PAYABLE-H2O PROGRAM	187.00	0.00	-187.00
1-1100.20	FEDERAL INC TAX WITHHELD	-15.47	0.00	15.47
1-1100.21	FICA W/HELD	-20.72	0.00	20.72
1-1100.30	STATE INC TAX WITHHELD	5,956.82	-3.27	-5,960.09
1-1100.51	SALES/USE TAX PAYABLE	305,858.50	125,649.52	-180,208.98
1-1109.01	MISC PAYROLL DEDUCTIONS	-432.99	-338.41	94.58

Balance Sheet

As Of 10/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
1-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	971.29	1,601.41	630.12
Total GLCategory 100 - ACCOUNTS PAYABLE:		2,221,440.78	2,477,757.61	256,316.83
GLCategory: 120 - ACCRUED LIABILITIES				
1-1200.60	WAGES PAYABLE	100,974.73	82,882.42	-18,092.31
1-1200.61	PAYROLL CORRECTIONS	0.00	-73.50	-73.50
1-1200.65	ACCRUED VAC/SICK LEAVE	423,947.00	409,618.89	-14,328.11
1-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	0.00	3,083.96	3,083.96
1-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
1-1200.82	ROU SUBSCRIPTION LIABILITY	193,576.00	268,114.00	74,538.00
1-1258.12	2012 BOND PREMIUM	9,565.78	11,957.50	2,391.72
1-1258.16	2016 BOND PREMIUM	291,038.36	321,066.15	30,027.79
1-1278.12	2012/2004 DEF. REFUNDING COSTS	-193,712.99	-242,141.63	-48,428.64
1-1278.16	2016/2006 DEF. REFUNDING COSTS	-76,261.81	-84,130.19	-7,868.38
1-1279.16	2016 PREPAID BOND INSURANCE	-8,743.34	-9,645.54	-902.20
1-1280.12	LONG-TERM BONDS - 2012	4,445,000.00	5,250,000.00	805,000.00
1-1280.16	LONG-TERM BONDS - 2016	10,765,000.00	11,175,000.00	410,000.00
Total GLCategory 120 - ACCRUED LIABILITIES:		15,950,383.73	17,215,250.61	1,264,866.88
GLCategory: 130 - OTHER LIABILITIES				
1-1300.00	METER DEPOSITS	1,492,071.00	1,417,701.00	-74,370.00
1-1300.01	ACCESS/IMPACT FEES	4,075.00	106,545.00	102,470.00
1-1300.02	ARO DEPOSITS-UB	58,460.00	94,960.00	36,500.00
Total GLCategory 130 - OTHER LIABILITIES:		1,554,606.00	1,619,206.00	64,600.00
GLCategory: 135 - DUE TO OTHER FUNDS				
1-1350.02	DUE TO SEWER	6,277,437.49	2,978,271.59	-3,299,165.90
Total GLCategory 135 - DUE TO OTHER FUNDS:		6,277,437.49	2,978,271.59	-3,299,165.90
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
1-1400.00	NET PENSION LIABILITY	2,309,815.73	2,364,515.74	54,700.01
1-1400.14	DEFERRED INFLOWS/PENSIONS	94,437.93	12,989.82	-81,448.11
Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:		2,404,253.66	2,377,505.56	-26,748.10
Total ** LIABILITIES & DEFERRED INFLOWS **:		28,408,121.66	26,667,991.37	-1,740,130.29
Total Liability:		28,408,121.66	26,667,991.37	-1,740,130.29
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
1-1900.00	CONTRIBUTED SURPLUS	72,381,215.27	73,883,451.93	-1,502,236.66
1-1900.05	EARNED SURPLUS	31,286,776.40	31,286,776.40	0.00
1-2000.00	FUND BALANCE	22,995,118.33	14,319,893.29	8,675,225.04
Total GLCategory 200 - FUND BALANCE:		126,663,110.00	119,490,121.62	7,172,988.38
Total ** EQUITY **:		126,663,110.00	119,490,121.62	7,172,988.38
Total Beginning Equity:		126,663,110.00	119,490,121.62	7,172,988.38
Total Revenue		9,369,229.43	8,534,908.85	834,320.58
Total Expense		6,074,176.29	5,706,687.10	-367,489.19
Revenues Over/(Under) Expenses		3,295,053.14	2,828,221.75	466,831.39
Total Equity and Current Surplus (Deficit):		129,958,163.14	122,318,343.37	7,639,819.77
Total Liabilities, Equity and Current Surplus (Deficit):		158,366,284.80	148,986,334.74	9,379,950.06

Balance Sheet

As Of 10/31/2025

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
2-0111.09	SAVINGS-O & M MONEY FUND	4,282,190.08	1,619,823.01	2,662,367.07
	Total GLCategory 010 - CASH-DEMAND DEPOSITS:	4,282,340.08	1,619,973.01	2,662,367.07
GLCategory: 020 - INVESTMENTS				
2-0215.00	INVESTMENT-O&M	2,071,136.12	0.00	2,071,136.12
2-0215.01	INVESTMENT-O&M	2,056,916.28	703,749.02	1,353,167.26
2-0215.02	INVESTMENT-O&M	2,594,344.77	1,636,745.03	957,599.74
2-0215.03	INVESTMENT-O&M	5,113,392.57	0.00	5,113,392.57
2-0215.04	INVESTMENT-O&M	3,045,181.26	2,039,706.83	1,005,474.43
2-0215.05	INVESTMENT-O&M	3,042,234.03	1,118,746.93	1,923,487.10
2-0215.06	INVESTMENT-O&M	2,600,000.00	2,500,000.00	100,000.00
2-0215.10	INVESTMENT-O&M	0.00	2,039,706.84	-2,039,706.84
2-0215.11	INVESTMENT-O&M	0.00	1,135,853.94	-1,135,853.94
2-0215.13	INVESTMENT-O&M	0.00	1,132,489.19	-1,132,489.19
2-0215.16	INVESTMENT-O&M	0.00	1,111,404.35	-1,111,404.35
2-0215.18	INVESTMENT-O&M	0.00	1,101,031.15	-1,101,031.15
2-0215.30	INVESTMENT-O&M	0.00	2,039,706.81	-2,039,706.81
2-0215.33	INVESTMENT-O&M	0.00	791,010.34	-791,010.34
2-0215.34	INVESTMENT-O&M	2,038,899.10	2,050,573.76	-11,674.66
	Total GLCategory 020 - INVESTMENTS:	22,562,104.13	19,400,724.19	3,161,379.94
GLCategory: 030 - ACCOUNTS RECEIVABLE				
2-0300.00	ACCTS REC-CUSTOMERS	1,904,336.67	1,610,069.58	294,267.09
2-0300.05	ACCTS REC-OTHER	68,020.52	466,117.61	-398,097.09
2-0300.06	ACCOUNTS RECEIVABLE-NONBILLED	0.00	6,891.70	-6,891.70
2-0300.15	ACCTS REC-UNBILLED REVENUE	843,800.00	816,000.00	27,800.00
2-0300.20	ALLOWANCE FOR BAD DEBTS	-332,841.76	-317,960.45	-14,881.31
	Total GLCategory 030 - ACCOUNTS RECEIVABLE:	2,483,315.43	2,581,118.44	-97,803.01
GLCategory: 035 - DUE FROM OTHER FUNDS				
2-0350.01	DUE FROM WATER	6,277,437.49	2,978,271.59	3,299,165.90
	Total GLCategory 035 - DUE FROM OTHER FUNDS:	6,277,437.49	2,978,271.59	3,299,165.90
GLCategory: 040 - OTHER CURRENT ASSETS				
2-0400.00	ACCRUED INTEREST	65,000.00	78,000.00	-13,000.00
2-0400.01	PREPAID PROFESSIONAL FEES	0.00	16,041.67	-16,041.67
2-0400.05	PREPAID-WORKMANS COMP	6,427.68	8,877.78	-2,450.10
2-0400.10	PREPAID-INSURANCE	41,256.85	25,095.10	16,161.75
2-0400.15	PREPAID-MAINT CONTRACT	86,545.05	103,106.26	-16,561.21
	Total GLCategory 040 - OTHER CURRENT ASSETS:	199,229.58	231,120.81	-31,891.23
GLCategory: 050 - RESTRICTED FUNDS				
2-0501.00	DEPRECIATION MONEY FUND	340,873.86	537,419.68	-196,545.82
2-0502.00	ACCESS/IMPACT FEES-SIMMONS	747,570.06	2,015,049.71	-1,267,479.65
2-0516.14	REGIONS BANK - DEBT - 2016	1,423,455.69	1,341,005.46	82,450.23
2-0524.14	ADFA - DEBT - 2024	1,264.39	690.47	573.92
	Total GLCategory 050 - RESTRICTED FUNDS:	2,513,164.00	3,894,165.32	-1,381,001.32
GLCategory: 060 - INVENTORY				
2-0600.00	INVENTORY	126,092.55	136,341.60	-10,249.05
	Total GLCategory 060 - INVENTORY:	126,092.55	136,341.60	-10,249.05
GLCategory: 080 - PROPERTY PLANT & EQUIPMENT				
2-0800.00	OFFICE EQUIPMENT	710,474.01	647,645.04	62,828.97
2-0800.01	VEHICLES	2,609,498.41	2,053,163.71	556,334.70
2-0800.02	SHOP EQUIPMENT & TOOLS	54,710.97	54,710.97	0.00
2-0800.03	FIELD EQUIPMENT	1,983,224.45	1,686,934.31	296,290.14
2-0800.04	COMMUNICATION EQUIPMENT	73,504.03	61,038.37	12,465.66
2-0800.08	WATER METERS	4,045,822.15	4,837,394.37	-791,572.22

Balance Sheet

As Of 10/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
2-0800.12	EASEMENTS	1,141,899.28	1,141,899.28	0.00
2-0800.13	STRUCTURES & PARKING LOT	2,165,791.38	2,132,761.75	33,029.63
2-0800.14	LAND	663,254.36	663,254.36	0.00
2-0800.16	SEWER SYSTEM	56,320,940.85	50,805,256.58	5,515,684.27
2-0800.17	BUILDING 2ND AND PECAN	11,186.38	11,186.38	0.00
2-0800.18	POLLUTION CONTROL FAC.	71,901,103.87	71,748,623.44	152,480.43
2-0800.19	SEWER REHAB.	19,618,546.64	10,185,468.01	9,433,078.63
2-0800.20	CONTRIBUTED SEWER SYSTEM	58,143,734.49	56,575,198.28	1,568,536.21
2-0800.25	CONSTRUCTION IN PROGRESS	14,740,904.28	17,735,012.28	-2,994,108.00
2-0800.50	ACCM DEPR-OFFICE EQUIPMENT	-527,407.72	-482,125.66	-45,282.06
2-0800.51	ACCM DEPR-VEHICLES	-1,382,573.55	-1,437,014.43	54,440.88
2-0800.52	ACCM DEPR-SHOP EQUIP/TOOLS	-54,437.89	-53,319.33	-1,118.56
2-0800.53	ACCM DEPR-FIELD EQUIPMENT	-1,309,399.46	-1,203,994.25	-105,405.21
2-0800.54	ACCM DEPR-COMMUNICATION EQUIPME	-62,298.08	-61,985.43	-312.65
2-0800.58	ACCM DEPR-WATER METERS	-1,189,800.33	-1,392,551.29	202,750.96
2-0800.63	ACCM DEPR-STRUCTURE/PARK	-1,612,142.76	-1,525,623.44	-86,519.32
2-0800.66	ACCM DEPR-SEWER SYSTEM	-22,410,708.10	-21,323,664.19	-1,087,043.91
2-0800.69	ACCM DEPR-BLDG 2ND PECAN	-11,186.38	-11,185.20	-1.18
2-0800.70	ACCM DEPR-POLL. CONTROL	-38,257,722.66	-35,296,686.60	-2,961,036.06
2-0800.71	ACCM DEPR-SEWER REHAB	-1,823,533.23	-1,573,091.04	-250,442.19
2-0800.80	ACCM DEPR-CONTRIBUTED SEWER SYSTEI	-14,709,268.10	-13,543,798.06	-1,165,470.04
Total GLCategory 080 - PROPERTY PLANT & EQUIPMENT:		150,834,117.29	142,434,508.21	8,399,609.08
GLCategory: 081 - INTANGIBLE ASSETS				
2-0810.01	SOFTWARE PERPETUAL LICENSE	60,230.00	60,230.00	0.00
2-0810.02	ROU SUBSCRIPTION ASSET	1,134,932.00	1,134,932.00	0.00
2-0810.51	ACCM AMORT-SOFTWARE PERPETUAL LIC	-46,846.00	-26,770.00	-20,076.00
2-0810.52	ACCM AMORT-ROU SUBSCRIPTION ASSET	-768,136.00	-551,960.00	-216,176.00
Total GLCategory 081 - INTANGIBLE ASSETS:		380,180.00	616,432.00	-236,252.00
GLCategory: 090 - DEFERRED OUTFLOWS/PENSION ASSETS				
2-0900.14	DEFERRED OUTFLOWS/PENSION	1,327,501.99	1,565,814.54	-238,312.55
Total GLCategory 090 - DEFERRED OUTFLOWS/PENSION ASSETS:		1,327,501.99	1,565,814.54	-238,312.55
Total ** ASSETS & DEFERRED OUTFLOWS**:		190,985,482.54	175,458,469.71	15,527,012.83
Total Assets:		190,985,482.54	175,458,469.71	15,527,012.83

Liability

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

GLCategory: 100 - ACCOUNTS PAYABLE

2-1100.00	ACCOUNTS PAYABLE-TRADE	1,335,355.90	7,752.33	-1,327,603.57
2-1100.10	ACCOUNTS PAYABLE-H2O PROGRAM	90.00	0.00	-90.00
2-1100.20	FEDERAL INC TAX WITHHELD	0.00	-584.97	-584.97
2-1100.21	FICA W/HELD	0.00	-1,401.44	-1,401.44
2-1100.30	STATE INC TAX WITHHELD	8,216.17	0.00	-8,216.17
2-1109.01	MISC PAYROLL DEDUCTIONS	-2,002.29	-1,944.40	57.89
2-1109.02	DENTAL & SUPPLEMENTAL INS WITHHELD	-104.87	2,843.59	2,948.46
Total GLCategory 100 - ACCOUNTS PAYABLE:		1,341,554.91	6,665.11	-1,334,889.80

GLCategory: 120 - ACCRUED LIABILITIES

2-1200.60	WAGES PAYABLE	142,865.78	120,392.03	-22,473.75
2-1200.65	ACCRUED VAC/SICK LEAVE	469,006.00	520,103.47	51,097.47
2-1200.80	SOFTWARE HOSTING ARRANGEMENT-CIT	0.00	24,330.29	24,330.29
2-1200.81	SOFTWARE HOSTING ARRANGEMENT-TYL	0.00	29,518.55	29,518.55
2-1200.82	ROU SUBSCRIPTION LIABILITY	193,576.00	292,960.00	99,384.00
2-1258.16	2016 BOND PREMIUM	387,082.14	497,677.02	110,594.88
2-1278.16	2016/2007 DEF. REFUNDING GAIN	135,149.14	173,763.46	38,614.32
2-1279.16	2016 PREPAID BOND INSURANCE	-5,391.33	-6,706.53	-1,315.20
2-1280.16	LONG-TERM BONDS - 2016	4,470,000.00	5,735,000.00	1,265,000.00
2-1280.24	LONG-TERM BONDS - 2024	7,313,715.08	3,059,374.39	-4,254,340.69
Total GLCategory 120 - ACCRUED LIABILITIES:		13,106,002.81	10,446,412.68	-2,659,590.13

Balance Sheet

As Of 10/31/2025

Account	Name	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
GLCategory: 130 - OTHER LIABILITIES				
2-1101.02	FSA WITHHOLDING	0.00	189.30	189.30
2-1300.01	ACCESS/IMPACT FEES	0.00	242,379.00	242,379.00
2-1300.02	ARO DEPOSITS-UB	650.00	5,975.00	5,325.00
	Total GLCategory 130 - OTHER LIABILITIES:	650.00	248,543.30	247,893.30
GLCategory: 135 - DUE TO OTHER FUNDS				
2-1350.01	DUE TO WATER	5,801,521.16	3,062,284.00	-2,739,237.16
	Total GLCategory 135 - DUE TO OTHER FUNDS:	5,801,521.16	3,062,284.00	-2,739,237.16
GLCategory: 140 - DEFERRED INFLOWS/PENSION LIABILITIES				
2-1400.00	NET PENSION LIABILITY	3,605,829.27	3,719,962.26	114,132.99
2-1400.14	DEFERRED INFLOWS/PENSION	147,426.07	20,436.18	-126,989.89
	Total GLCategory 140 - DEFERRED INFLOWS/PENSION LIABILITIES:	3,753,255.34	3,740,398.44	-12,856.90
	Total ** LIABILITIES & DEFERRED INFLOWS **:	24,002,984.22	17,504,303.53	-6,498,680.69
	Total Liability:	24,002,984.22	17,504,303.53	-6,498,680.69
Equity				
** EQUITY **				
GLCategory: 200 - FUND BALANCE				
2-1900.00	CONTRIBUTED SURPLUS	62,539,521.03	63,577,845.23	-1,038,324.20
2-1900.05	EARNED SURPLUS	72,452,821.60	72,452,821.60	0.00
2-2000.00	FUND BALANCE	29,523,513.49	19,291,792.69	10,231,720.80
	Total GLCategory 200 - FUND BALANCE:	164,515,856.12	155,322,459.52	9,193,396.60
	Total ** EQUITY **:	164,515,856.12	155,322,459.52	9,193,396.60
	Total Beginning Equity:	164,515,856.12	155,322,459.52	9,193,396.60
	Total Revenue	8,088,872.77	7,409,516.20	679,356.57
	Total Expense	5,622,230.57	4,777,809.54	-844,421.03
	Revenues Over/(Under) Expenses	2,466,642.20	2,631,706.66	-165,064.46
	Total Equity and Current Surplus (Deficit):	166,982,498.32	157,954,166.18	9,028,332.14
	Total Liabilities, Equity and Current Surplus (Deficit):	190,985,482.54	175,458,469.71	15,527,012.83

**WATER CASH RECEIPTS
OCT 2025**

CASH RECEIPTS	\$2,088,231.16
ACCTS RECEIVABLE OTHER	\$97,823.70
METER DEPOSITS	\$4,905.24
SERVICE CHG/PENALTIES	\$57,991.99
FEES	\$7,836.07
MISCELLANEOUS	\$12,397.99
UNAPPLIED CREDITS	-\$3,640.62
TRASH	\$460,000.21
DEPRECIATION	\$110,098.51
TOTAL	<u><u>\$2,835,644.25</u></u>

REVENUE BILLED OCT 2025		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$804,546.70	28,758	130,102,900
RESIDENTIAL IRRIG	\$225,562.97	5,834	38,700,800
COMMERCIAL	\$546,074.62	3,354	114,640,500
INDUSTRIAL	\$179,954.48	47	48,183,000
HYDRANTS	\$1,189.85		
FIRE LINES	\$12,080.00		
ARO	\$32,850.41		819,812
PENALTY	\$47,321.08		
SERVICE CHARGE	\$21,280.00		
NEW CUSTOMER FEES	\$6,375.00		
TOTAL	<u><u>\$1,877,235.11</u></u>	<u><u>37,993</u></u>	<u><u>332,447,012</u></u>

REVENUE BILLED OCT 2024

RESIDENTIAL	\$773,489.10	28,042	135,223,800
RESIDENTIAL IRRIG	\$313,920.56	5,590	62,592,100
COMMERCIAL	\$547,695.36	3,246	119,097,600
INDUSTRIAL	\$163,317.69	49	45,702,800
HYDRANTS	\$1,228.58		
FIRE LINES	\$11,500.00		
ARO	\$97,307.33		2,704,591
PENALTY	\$49,578.31		
SERVICE CHARGE	\$23,522.03		
NEW CUSTOMER FEES	\$8,445.00		
TOTAL	<u><u>\$1,990,004</u></u>	<u><u>36,927</u></u>	<u><u>365,320,891</u></u>

INCREASE (DECREASE)	-\$112,768.85	1,066	-32,873,879
CHANGE FROM 2024	-5.7%	2.9%	-9.0%

RESIDENTIAL	4.0%	2.6%	-3.8%
RESIDENTIAL IRRIG	-28.1%	4.4%	-38.2%
COMMERCIAL	-0.3%	3.3%	-3.7%
INDUSTRIAL	10.2%	-4.1%	5.4%
RES/COMM/IND	-2.4%	2.9%	-8.5%

ARO	-66.2%		-69.7%
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PURCHASE FROM BEAVER WATER DISTRICT		
OCT 2025	\$637,334.88	350,184,000
OCT 2024	\$663,806.63	397,489,000

CITY OF ROGERS METERED CONSUMPTION	
OCT 2025	4,057,800
OCT 2024	4,380,300

**SEWER CASH RECEIPTS
OCT 2025**

CASH RECEIPTS	\$1,648,836.61
ACCTS RECEIVABLE OTHER	\$46,603.53
SERVICE CHG/PENALTIES	\$39,963.27
FEEES	\$9,510.51
MISCELLANEOUS	\$3,987.35
DEPRECIATION	\$86,780.87
	<u>\$1,835,682.14</u>

O&M	\$1,748,901.27
DEPRECIATION	\$86,780.87
	<u>\$1,835,682.14</u>

REVENUE BILLED OCT 2025		CUSTOMERS	CONSUMPTION
RESIDENTIAL	\$1,143,611.70	24,697	104,661,000
COMMERCIAL	\$413,871.84	2,179	60,250,800
INDUSTRIAL	\$287,193.90	33	45,034,700
ARO	-\$11,114.20		
PENALTY/SURCHARGES	\$38,659.89		
NEW CUSTOMER FEES	\$7,260.00		
TOTAL	<u>\$1,879,483.13</u>	<u>26,909</u>	<u>209,946,500</u>

REVENUE BILLED OCT 2024			
RESIDENTIAL	\$950,497.69	23,989	104,640,300
COMMERCIAL	\$339,496.30	2,111	57,407,500
INDUSTRIAL	\$238,965.00	33	43,090,100
ARO	\$138,160.65		
PENALTY/SURCHARGES	\$35,086.17		
NEW CUSTOMER FEES	\$9,179.00		
TOTAL	<u>\$1,711,384.81</u>	<u>26,133</u>	<u>205,137,900</u>

INCREASE (DECREASE)	\$168,098.32	776	4,808,600
CHANGE FROM 2024	9.8%	3.0%	2.3%

RESIDENTIAL	20.3%	3.0%	0.0%
COMMERCIAL	21.9%	3.2%	5.0%
INDUSTRIAL	20.2%	0.0%	4.5%
RES/COMM/IND	<u>20.6%</u>	<u>3.0%</u>	<u>2.3%</u>

ARO	-108.0%
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**ROGERS WATER UTILITIES
SCHEDULE OF FUNDS
Oct 31, 2025**

	UNRESTRICTED	RESTRICTED					GRAND TOTAL	OCT 2024			Variance
		Meter Deposits	Debt Reserve	Access/ Impact Fees	Depreciation	TOTAL RESTRICTED		UNRESTRICTED	TOTAL RESTRICTED	GRAND TOTAL	
WATER											
Petty Cash	\$ 1,625					\$ -	\$ 1,625	\$ 1,625	-	\$ 1,625	\$ -
Checking-AP Payroll	59,581					-	59,581	98,914	-	98,914	(39,332)
Checking-CC Acct at FNB	1,299,303					-	1,299,303	1,547,325	-	1,547,325	(248,023)
Savings-Utility Money Fund	10,697,645					-	10,697,645	5,494,284	-	5,494,284	5,203,361
Savings-Depr Money Fund	-				416,498	416,498	416,498	-	455,895	455,895	(39,398)
Savings-O&M Money Fund	782,031					-	782,031	1,363,556	-	1,363,556	(581,526)
Access/Impact Fees-Simmons	-			483,625		483,625	483,625	-	1,241,461	1,241,461	(757,836)
Investments-CD's	15,446,486	1,414,637				1,414,637	16,861,124	13,029,871	3,436,449	16,861,124	-
Checking-Meter Deposits	-	149,562				149,562	149,562	-	108,561	108,561	41,000
Regions Bank-2012 Bonds	-		903,177			903,177	903,177	-	858,691	858,691	44,486
Regions Bank-2016 Bonds	-		490,841			490,841	490,841	-	465,052	465,052	25,788
TOTAL WATER	\$ 28,286,671	\$ 1,564,199	\$ 1,394,018	\$ 483,625	\$ 416,498	\$ 3,858,339	\$ 32,145,010	\$ 21,535,576	\$ 6,566,109	\$ 28,496,489	3,648,521
Minimum Reserves	37.8% 10,704,000	1,492,071	-	-	-	1,492,071	12,196,071			14,459,000	
Total Above Minimums	62.2% 17,582,671	72,128	1,394,018	483,625	416,498	2,366,268	19,948,939			14,037,489	
SEWER											
Petty Cash	\$ 150					\$ -	\$ 150	\$ 150	-	\$ 150	\$ -
Savings-Depr Money Fund	-				340,874	340,874	340,874	-	537,420	537,420	(196,546)
Savings-O&M Money Fund	4,282,190					-	4,282,190	1,619,823	-	1,619,823	2,662,367
Access/Impact Fees-Simmons	-			747,570		747,570	747,570	-	2,015,050	2,015,050	(1,267,480)
Investments-CD's	22,562,104					-	22,562,104	19,400,724	-	19,400,724	3,161,380
ADFA-2024 Bond	-		1,264			1,264	1,264	-	690	690	574
Regions Bank-2016 Bonds	-		1,423,456			1,423,456	1,423,456	-	1,341,005	1,341,005	82,450
TOTAL SEWER	\$ 26,844,444	\$ -	\$ 1,424,720	\$ 747,570	\$ 340,874	\$ 2,513,164	\$ 29,357,608	\$ 21,020,697	\$ 3,894,165	\$ 24,914,863	4,442,746
Minimum Reserves	33.7% 9,049,000	-	-	-	-	-	9,049,000			14,856,000	
Total Above Minimums	66.3% 17,795,444	-	1,424,720	747,570	340,874	2,513,164	20,308,608			10,058,863	
GRAND TOTAL	\$ 55,131,115	\$ 1,564,199	\$ 2,818,738	\$ 1,231,195	\$ 757,371	\$ 6,371,503	\$ 61,502,618	\$ 42,556,273	\$ 10,460,275	\$ 53,411,351	8,091,267

PURCHASED WATER UNACCOUNTED FOR

MONTH YEAR	RESIDENTIAL GALLONS	COMMERCIAL GALLONS	INDUSTRIAL GALLONS	HYDRANT MTR RENTAL GALLONS	WATER LINE BREAK GALLONS	ARO BILLED METERED	MISC USAGE	TOTAL GALLONS	PURCHASED GALLONS	% LOST	LAST 12 MOS TOTAL GALLONS	LAST 12 MOS PURCHASED GALLONS	AVG MONTH LOST WATER PRIOR 12 MOS
JAN 24	116,217,000	64,979,000	33,232,600	500,271	-	-	7,845,306	222,774,177	265,202,000	16.0%	3,450,831,177	3,690,444,000	6.5%
FEB 24	117,608,300	64,550,300	38,330,500	492,700	-	-	21,057,238	242,039,038	253,852,000	4.7%	3,497,035,356	3,721,427,000	6.0%
MAR 24	107,024,300	62,885,400	36,846,000	640,083	-	-	3,046,692	210,442,475	253,914,000	17.1%	3,503,569,381	3,733,440,000	6.2%
APR 24	113,131,500	66,234,200	38,407,800	689,284	-	-	129,840,967	348,303,751	390,741,000	10.9%	3,545,175,668	3,864,743,000	8.3%
MAY 24	132,395,000	79,982,400	43,964,900	574,502	-	-	17,695,538	274,612,340	306,419,000	10.4%	3,561,349,788	3,855,464,000	7.6%
JUN 24	148,663,800	90,623,000	42,969,400	1,406,241	10,638	-	43,828,463	327,501,542	377,680,000	13.3%	3,583,585,237	3,855,979,000	7.1%
JUL 24	201,253,400	109,681,900	44,135,700	1,529,851	6,100	-	4,978,662	361,585,613	423,060,000	14.5%	3,589,549,903	3,853,265,000	6.8%
AUG 24	228,632,200	129,692,300	51,600,400	1,605,883	-	-	5,898,017	417,428,800	440,245,000	5.2%	3,609,558,216	3,869,902,000	6.7%
SEP 24	209,044,700	129,425,800	48,618,300	1,133,152	-	-	7,342,925	395,564,877	399,468,000	1.0%	3,606,104,753	3,907,919,000	7.7%
OCT 24	197,815,900	119,097,600	45,702,800	2,457,300	-	247,291	28,067,472	393,388,363	397,489,000	1.0%	3,682,963,175	3,994,166,000	7.8%
NOV 24	162,492,500	105,504,300	42,202,000	547,300	-	65,619	26,673,538	337,485,257	275,320,000	-22.6%	3,756,470,194	4,025,699,000	6.7%
DEC 24	119,405,800	69,036,700	42,210,800	336,349	267,373	32,708	21,824,320	253,114,050	260,357,000	2.8%	3,784,240,284	4,043,747,000	6.4%
JAN 25	117,819,600	67,362,300	40,581,200	181,500	59,208	28,730	4,620,047	230,652,585	267,010,000	13.6%	3,792,118,692	4,045,555,000	6.3%
FEB 25	116,310,100	68,405,000	37,112,900	267,940	47,325	166,875	6,920,646	229,230,786	237,446,000	3.5%	3,779,310,440	4,029,149,000	6.2%
MAR 25	109,893,700	66,300,200	39,158,600	376,600	-	219,309	6,442,733	222,391,142	262,923,000	15.4%	3,791,259,107	4,038,158,000	6.1%
APR 25	114,462,200	73,926,000	40,400,000	566,200	-	93,562	3,001,061	232,449,023	271,156,000	14.3%	3,675,404,379	3,918,573,000	6.2%
MAY 25	134,734,000	80,683,600	41,017,700	1,228,500	-	184,697	3,781,490	261,629,987	313,137,000	16.4%	3,662,422,026	3,925,291,000	6.7%
JUN 25	142,575,258	93,588,500	44,843,500	638,000	7,322	71,634	3,279,400	285,003,614	336,821,000	15.4%	3,619,924,098	3,884,432,000	6.8%
JUL 25	173,091,502	106,414,000	46,920,700	928,203	1,500	215,602	2,826,779	330,398,286	410,296,000	19.5%	3,588,736,771	3,871,668,000	7.3%
AUG 25	221,702,400	129,986,500	54,894,300	714,800	85,102	34,509	1,684,329	409,101,940	436,931,000	6.4%	3,580,409,911	3,868,354,000	7.4%
SEP 25	201,749,100	132,567,100	50,939,900	1,348,000	-	51,603	1,401,366	388,057,069	372,870,000	-4.1%	3,572,902,103	3,841,756,000	7.0%
OCT 25	168,803,700	114,640,500	48,183,000	624,300	24,000	171,512	2,559,494	335,006,506	350,184,000	4.3%	3,514,520,245	3,794,451,000	7.4%
NOV 25								-					
DEC 25								-					

ANNUAL TOTALS

1996	1,033,147,700	378,946,600	646,243,600				40,833,456	2,099,171,356	2,374,167,000	11.6%			
1997	1,017,742,400	335,996,200	695,610,300				68,958,900	2,118,307,800	2,388,301,000	11.3%			
1998	1,177,425,800	346,184,000	694,663,700				68,430,958	2,286,704,458	2,519,861,000	9.3%			
1999	1,165,475,900	370,893,600	627,120,700				45,076,413	2,208,566,613	2,485,559,000	11.1%			
2000	1,194,969,900	390,911,800	574,602,400				58,711,543	2,219,195,643	2,493,792,000	11.0%			
2001	1,202,600,800	403,707,700	579,445,500				51,102,682	2,236,856,682	2,503,182,000	10.6%			
2002	1,233,191,500	441,953,900	613,014,500				80,165,443	2,368,325,343	2,622,997,000	9.7%			
2003	1,277,794,600	495,897,700	601,934,800				68,067,878	2,443,694,978	2,749,160,000	11.1%			
2004	1,274,534,100	499,435,200	608,668,100				93,809,002	2,476,446,402	2,772,906,000	10.7%			
2005	1,422,636,600	558,104,400	602,642,000				126,300,558	2,709,683,558	3,022,519,000	10.4%			
2006	1,499,064,700	617,313,100	596,850,100				144,167,033	2,857,394,933	3,178,011,000	10.1%			
2007	1,383,481,700	622,496,900	599,424,900				176,409,977	2,781,813,477	3,109,083,000	10.5%			
2008	1,273,620,400	594,752,700	603,791,900				152,922,688	2,625,087,688	2,953,139,000	11.1%			
2009	1,315,205,700	580,440,100	521,371,600				135,666,469	2,552,683,869	2,787,670,000	8.4%			
2010	1,443,799,600	638,199,600	516,194,000				96,577,502	2,694,770,702	3,022,614,000	10.8%			
2011	1,517,844,800	663,668,200	530,469,800				78,272,859	2,790,255,659	3,127,474,000	10.8%			
2012	1,688,130,600	760,644,700	491,108,500				99,329,864	3,039,213,664	3,355,086,000	9.4%			
2013	1,494,327,200	702,752,000	431,137,100				94,617,419	2,722,833,719	3,102,856,000	12.2%			
2014	1,480,643,800	698,320,800	397,758,200				75,320,430	2,652,043,230	3,043,700,000	12.9%			
2015	1,501,611,900	688,970,600	383,107,000				83,742,677	2,657,432,177	3,124,838,000	15.0%			
2016	1,505,181,300	740,265,900	415,037,400				85,587,177	2,746,071,777	3,256,967,000	15.7%			
2017	1,535,436,100	813,428,400	437,697,600				76,968,233	2,863,530,333	3,369,048,000	15.0%			
2018	1,624,960,900	836,002,900	413,984,900				105,889,347	2,980,838,047	3,521,110,000	15.3%			
2019	1,486,422,600	806,846,600	423,280,300				153,815,217	2,870,364,717	3,439,437,700	16.5%			
2020	1,713,595,800	820,770,600	434,621,800				104,783,943	3,073,772,143	3,645,564,000	15.7%			
2021	1,695,648,100	887,558,800	472,881,100				397,111,756	3,453,199,756	3,927,080,000	12.1%			
2022	1,820,144,761	988,664,100	491,817,500				278,664,535	3,579,290,896	3,902,219,000	8.3%			
2023	1,748,118,870	1,061,709,296	450,087,900	15,554,430	4,244,833		173,371,734	3,453,087,063	3,670,967,000	5.9%			
2024	1,853,684,400	1,091,692,900	508,221,200	11,912,916	284,111	345,618	318,099,139	3,784,240,284	4,043,747,000	6.4%			
2025 YTD	1,501,141,560	933,873,700	444,051,800	6,874,043	224,457	1,238,033	36,517,345	2,923,920,938	3,258,774,000	10.3%			

Engineering Report

Brian Sartain, Utility Engineer

11/17/25





RPCF Solids Handling

With the floor slab finished, the final concrete pour for the insulated equipment pad foundations is scheduled for the week of November 17th, as well as the steel erection for the pre-engineered metal dryer building, as well as the maintenance building expansion. The building steel and masonry erection will be the main focus of the project during the next month. The majority of the sludge dryer parts have arrived onsite.





Asphalt Rehabilitation Contract

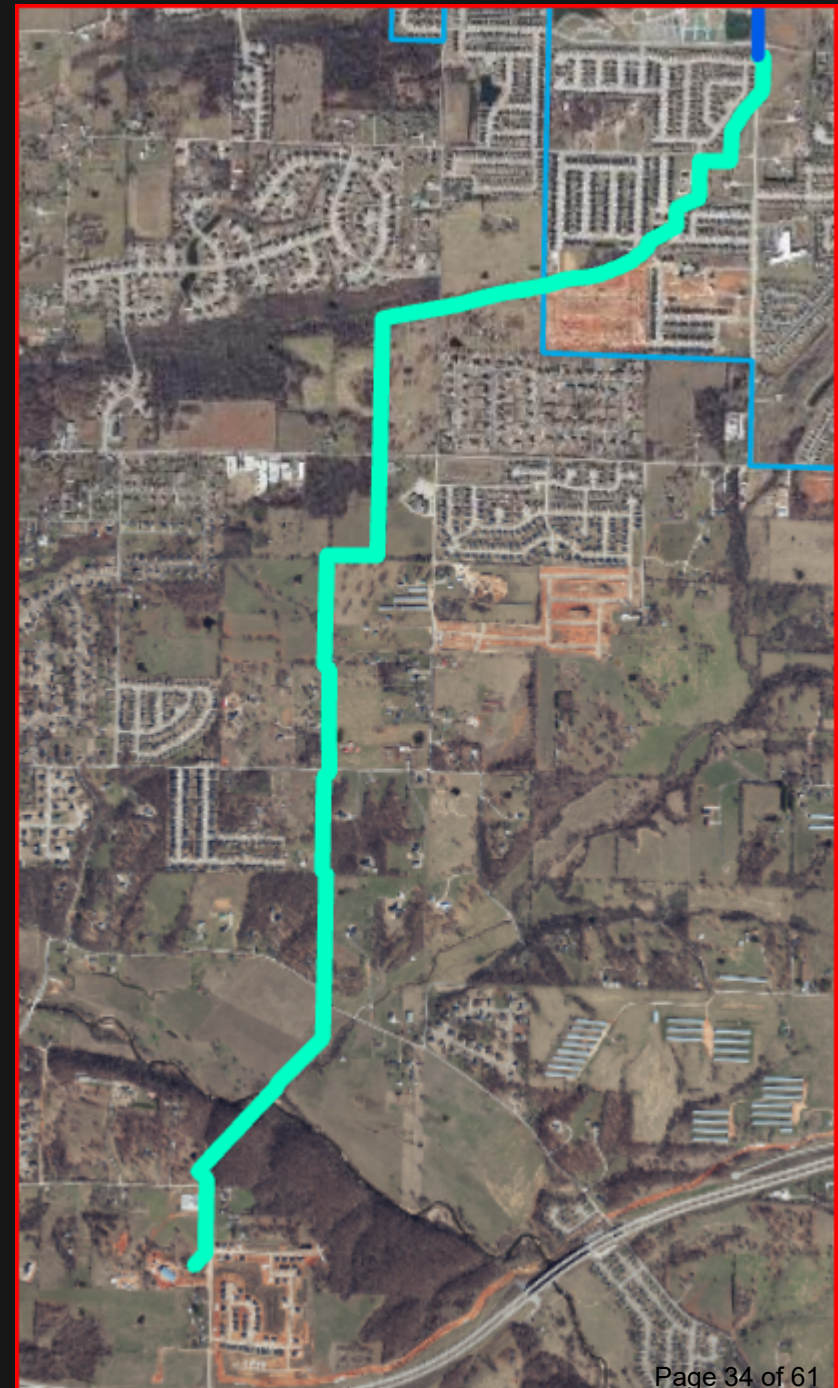
Our asphalt rehab contractor has completed crack repair and seal coating work at the RPCF, lilac tower site multiple lift station sites, and is preparing to work on the downtown office parking lots.





Transmission Main Easement Acquisition Status

Total # of Parcels:	32
Documents Signed / Paid:	3
In Negotiation:	12
In Appraisal:	5
On Hold:	12
Total Appraised (16 parcels):	\$831,758.00
Total Paid (3 parcels):	\$109,702.00





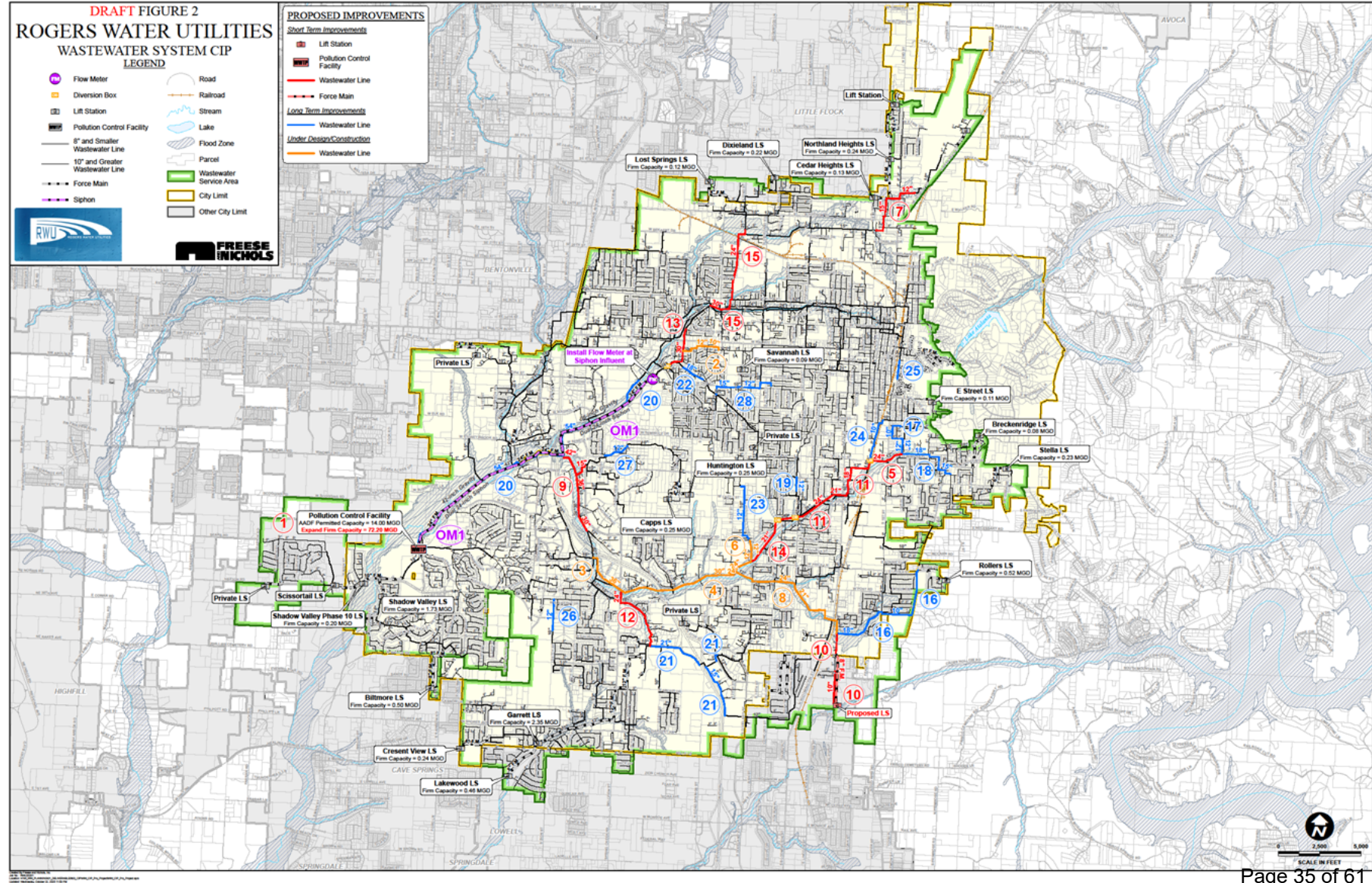
Updated Sewer Model

The sanitary sewer model has been updated for the buildout scenario, taking into consideration higher densities than previously anticipated.

We received a draft technical memorandum showing the results of the updated sewer capital improvement plan.

The results indicated that additional capacity improvement projects would be needed to accommodate future growth. Additionally, some of the previously planned projects need larger pipe sizes.

Staff is still in the process of reviewing the draft document.





Project Status

Pre-Design / Concept

- Mt. Hebron Interconnection / Metering Station
- RWU Field Operations Facility Planning

In Design

- RPCF Capacity Improvement Project
- Blossom Way Sewer Emergency Repairs
- Sewer Model Update
- Veterans Park / Beacon Cir. Sewer Improvements
- ArDOT – Hwy 112 Widening
- Western Corridor Water Transmission Main
- Sanitary Sewer Improvements – Chateau Dr. to 24th
- Hwy 12 E Waterline Replacement
- Blossom Way Sewer (Pauline Whitaker to Dixieland)
- Blossom Way Trib 2 Sewer Improvements

Out to Bid

- None

Bids Received

- None

Under Construction

- Sewer Flow Meters
- Lakewood / Biltmore Lift Station Generators
- Large meter vault rehabilitation
- RPCF Solids Handling Ph.II
- 2025 Manhole Rehab
- 2025 CIPP Sewer Rehab
- W. Poplar St. Improvements – 1st to 8th
- W. Oak St. Improvements – 52nd to Dodson
- S. 4th St. Water & Sewer Improvements
- Blossom Way Sewer Lining (Emergency Repair)
- RWU Asphalt Rehab / Repair

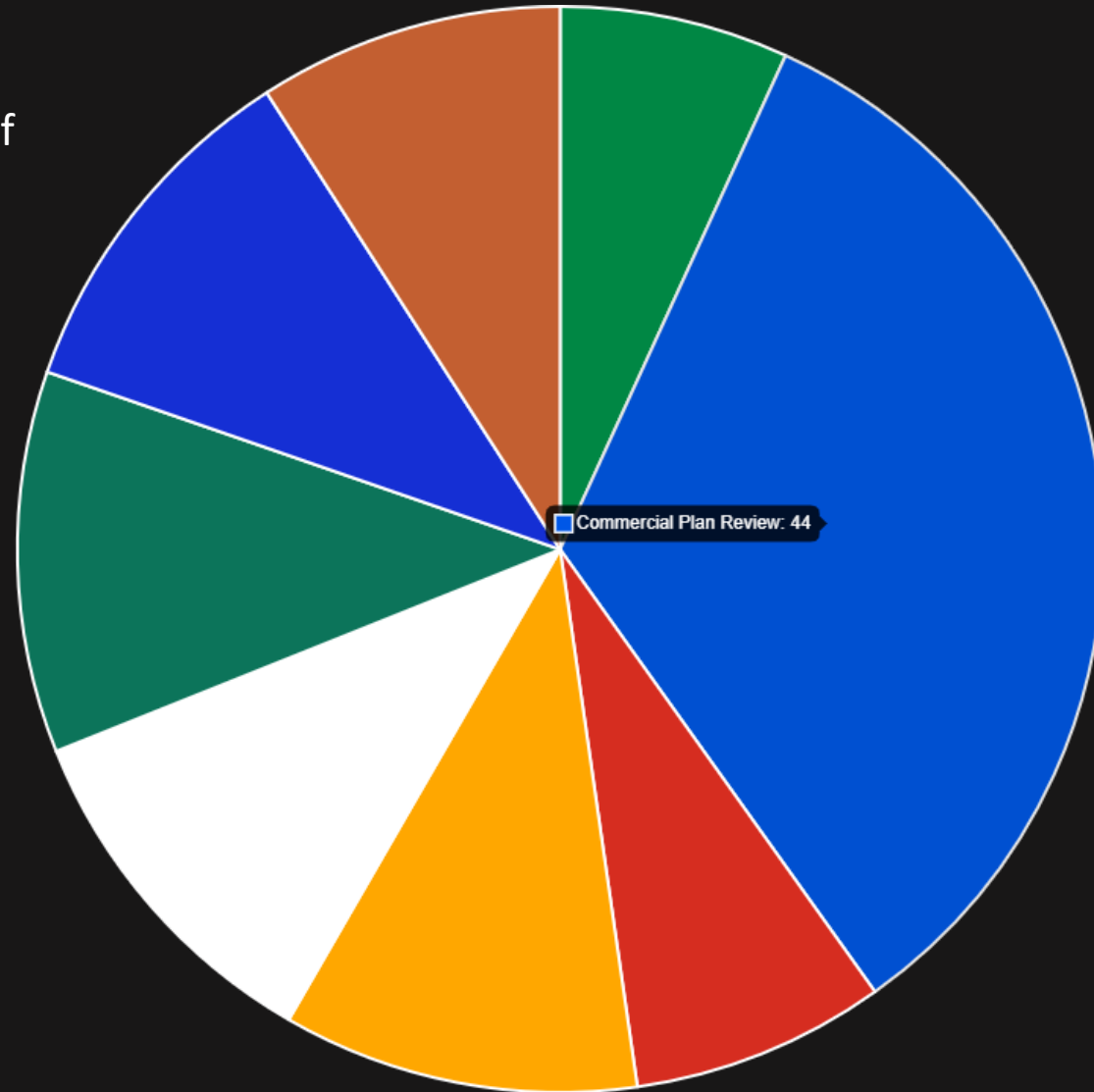
Completed

- 2024 Misc. Waterline Replacements

Development Plans – October 2025

Engineering staff reviewed a total of 149 sets of plans in total.

- Com.Fire Systems Fire Sprinklr Undergrmd
- Commercial Plan Review
- Land Disturbance
- Large Scale Development
- Sign Permit
- Site Development Plan
- Subdivision Final Plat
- UDC Public Improvement Plan



Completed RWU Reviews for October, 2025

44	Commercial Plan Reviews
16	Site Development Plans
14	Large Scale Developments
14	Sign Permits
14	Subdivision Final Plats
12	UDC Public Improvement Plans
10	Land Disturbances
9	Com.Fire Systems Fire Sprinklr Undergrnds
5	Master Plans
5	Residential Townhome Plan Reviews
4	RWUs
2	Small Scale Developments
<hr/>	
149	Plan Sets Total

Completed RWU Reviews Detail for October, 2025

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Commercial Plan Review	Madewell - Pinnacle Hills Promenade	2203 S PROMENADE BLVD, #2150	10/7/2025 7:50:18AM
Commercial Plan Review	ACNW Rogers Allergy Clinic	900 S 52ND ST #103	10/6/2025 1:38:28PM
Commercial Plan Review	Villas on Turtle Creek	301 S 34th St	10/2/2025 2:22:20PM
Commercial Plan Review	Well Zeal - Maintenance Shed	4206 W Langmead Dr	10/2/2025 3:58:58PM
Commercial Plan Review	Well Zeal - Trash Enclosures	4002 W Murfield Dr	10/2/2025 4:03:30PM
Commercial Plan Review	Well Zeal - Clubhouse Building	4109 W Langmead Dr	10/6/2025 1:36:05PM
Commercial Plan Review	VEG Rogers AR	1805 S 46TH ST #101	10/2/2025 2:47:07PM
Commercial Plan Review	Victory Theater Remodel	116 S 2ND ST	10/2/2025 2:35:01PM
Commercial Plan Review	Bricks & Minifigs Infill	4404 W WALNUT ST, #10	10/6/2025 1:48:41PM
Commercial Plan Review	Jones Elementary Gym HVAC Upgrade	2926 S 1ST ST	10/7/2025 11:56:27AM
Commercial Plan Review	Home Sense	210 S PROMENADE BLVD	10/8/2025 1:20:57PM
Commercial Plan Review	Sally Beauty	2212 W WALNUT ST	10/7/2025 3:29:24PM
Commercial Plan Review	El Jazmin Mexican And Salvadorian Restaurant	105 S 21ST ST	10/8/2025 1:48:45PM
Commercial Plan Review	305 S. Promenade Offices	305 S PROMENADE BLVD	10/10/2025 8:04:36AM
Commercial Plan Review	Scottsdale Vacant Spaces	263 N 46TH ST	10/10/2025 8:22:28AM
Commercial Plan Review	Cura Culinary	312 S 1ST ST	10/10/2025 11:57:16AM
Commercial Plan Review	Garcia	2813 S 1ST ST	10/13/2025 8:24:43AM
Commercial Plan Review	Rogers Fire Station #4	2424 W OLIVE ST	10/13/2025 10:23:17AM
Commercial Plan Review	City of Rogers Park Restroom/Pavilion Structure	2428 W OLIVE ST	10/13/2025 3:29:27PM
Commercial Plan Review	Car Wash Building	1602 S 8TH ST	10/14/2025 2:34:12PM
Commercial Plan Review	ABC Tax remodel	1400 W WALNUT ST, #109, ROGERS, ROGERS	10/20/2025 8:46:23AM
Commercial Plan Review	Fulcrum Collective	2223 S BELLVIEW RD #103	10/14/2025 2:47:03PM
Commercial Plan Review	Promenade Dermatology	1201 S PROMENADE BLVD	10/15/2025 12:56:20PM
Commercial Plan Review	Selah Home Decor	1400 W WALNUT ST, #112, ROGERS, ROGERS	10/15/2025 12:57:34PM
Commercial Plan Review	Dave Meadows	2137 S 7TH ST	10/20/2025 1:26:24PM
Commercial Plan Review	Rogers Fire Station #4	2424 W OLIVE ST	10/16/2025 4:41:14PM
Commercial Plan Review	Villas on Turtle Creek	301 S 34th St	10/20/2025 2:27:04PM
Commercial Plan Review	Reckitt Remodel	5111 W J.B. Hunt Dr. #200	10/20/2025 1:29:00PM
Commercial Plan Review	REMAX Expansion	5417 W PINNACLE POINTE DR, #201	10/20/2025 1:34:43PM
Commercial Plan Review	Pinnacle Springs - Retail Suite 115 Tenant -Landlord Shell Scop	1803 S 46TH ST #115	10/20/2025 1:58:54PM
Commercial Plan Review	Hesse San Studio	5505 W NORTHGATE RD	10/22/2025 10:28:38AM
Commercial Plan Review	Promenade Dermatology	1201 S PROMENADE BLVD	10/22/2025 10:37:02AM
Commercial Plan Review	Discount Tire ARO 03	2401 W PLEASANT GROVE RD	10/22/2025 1:09:38PM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Commercial Plan Review	ACNW Rogers Allergy Clinic	900 S 52ND ST #103	10/24/2025 2:13:51PM
Commercial Plan Review	SUSHI	4902 W PLEASANT DR #102	10/23/2025 1:26:51PM
Commercial Plan Review	Reserve at Osage Creek - Pool Equipment	2907 W Chateau	10/24/2025 1:43:17PM
Commercial Plan Review	Cura Culinary	312 S 1ST ST	10/24/2025 1:34:28PM
Commercial Plan Review	Dyke Rd Warehouse	405 W DYKE RD	10/24/2025 1:55:31PM
Commercial Plan Review	Onyx Coffee Warehouse Expansion	1518 W EASY ST	10/27/2025 2:57:54PM
Commercial Plan Review	Planet Fitness Infill	4315 S PLEASANT CROSSING BLVD	10/27/2025 3:15:40PM
Commercial Plan Review	Reserve at Osage Creek - Pool Equipment	2907 W Chateau	10/28/2025 1:53:59PM
Commercial Plan Review	305 S. Promenade Offices	305 S PROMENADE BLVD	10/29/2025 1:08:27PM
Commercial Plan Review	Madewell - Pinnacle Hills Promenade	2203 S PROMENADE BLVD, #2150	10/29/2025 1:36:53PM
Commercial Plan Review	1514 W Hudson - TF Wholesale	1514 W HUDSON RD	10/30/2025 8:13:51AM
Site Development Plan	LDS Church	5036 S BELLVIEW RD	10/3/2025 11:06:38AM
Site Development Plan	Texas Roadhouse Parking Addition	2922 S 26TH ST	10/7/2025 9:03:05AM
Site Development Plan	Pinnacle Springs	1750 S OSAGE SPRINGS DR	10/8/2025 10:40:20AM
Site Development Plan	Teufel Medical Office	W PLEASANT GROVE RD	10/13/2025 2:42:57PM
Site Development Plan	Grafton Dog Park Plan - Development Permit	2702 S 55TH ST	10/10/2025 1:18:57PM
Site Development Plan	ROG Hangar Apron	1029 W HAPPY TRAILS DR	10/13/2025 1:16:47PM
Site Development Plan	ROG Hangar	1034 W HAPPY TRAILS DR	10/10/2025 1:40:46PM
Site Development Plan	TOR Dock Expansion	212 E ELM ST	10/13/2025 2:51:08PM
Site Development Plan	Flyway Office Building	5100 S PINNACLE HILLS PKWY	10/14/2025 12:57:55PM
Site Development Plan	New Heights Church	2125 W NEW HOPE RD	10/20/2025 3:28:32PM
Site Development Plan	LDS Church	5036 S BELLVIEW RD	10/23/2025 4:16:53PM
Site Development Plan	Emerald Aesthetics	3201 W PLEASANT GROVE RD	10/16/2025 9:51:52AM
Site Development Plan	ROG Hangar Apron	1029 W HAPPY TRAILS DR	10/27/2025 3:32:48PM
Site Development Plan	Teufel Medical Office	W PLEASANT GROVE RD	10/27/2025 8:25:45AM
Site Development Plan	Club Carwash	300 W HUDSON RD	10/14/2025 1:18:26PM
Site Development Plan	Hwy 62 Auto Sales	2721 Hudson Road	10/29/2025 11:12:06AM
Large Scale Development	CarMax	02-18156-000	10/2/2025 1:33:05PM
Large Scale Development	The Grotto at Osage Creek	02-00898-003	10/6/2025 2:40:26PM
Large Scale Development	CarMax	02-18156-000	10/8/2025 10:11:28AM
Large Scale Development	The Heights at Magnolia Farms	601 S Promenade Blvd	10/8/2025 1:08:08PM
Large Scale Development	SOHO	S CHAMPIONS DR	10/10/2025 9:04:14AM
Large Scale Development	37th Street Townhomes	W CEDAR CIR	10/14/2025 10:35:36AM
Large Scale Development	Bellview Place	4030 West Dr	10/8/2025 9:10:16AM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Large Scale Development	28th Street Townhomes	02-00858-016	10/20/2025 8:55:31AM
Large Scale Development	CarMax	02-18156-000	10/21/2025 11:20:03AM
Large Scale Development	28th Street Townhomes	02-00858-016	10/22/2025 4:51:30PM
Large Scale Development	28th Street Townhomes	02-00858-016	10/27/2025 8:48:12AM
Large Scale Development	Pine Street Townhomes	1502 W CYPRESS ST	10/22/2025 11:09:34AM
Large Scale Development	37th Street Townhomes	W CEDAR CIR	10/24/2025 9:38:55AM
Large Scale Development	The Grotto at Osage Creek	02-00898-003	10/24/2025 10:30:54AM
Sign Permit	Legacy Dental	901 S PROMENADE BLVD	10/1/2025 2:49:15PM
Sign Permit	FNB 26033	11 N HALSTED CIR	10/1/2025 2:58:56PM
Sign Permit	Mr Wok Asian Bistro	5400 S PINNACLE HILLS PKWY	10/2/2025 7:51:28AM
Sign Permit	Dave's Hot Chicken	1803 S 46TH ST	10/3/2025 2:49:50PM
Sign Permit	Veralux	2000 S 42ND ST	10/7/2025 9:14:48AM
Sign Permit	Hideaway Pizza	4886 W PAULINE WHITAKER PKWY	10/10/2025 7:23:41AM
Sign Permit	Voxy	5102 S PINNACLE HILLS PKWY	10/15/2025 8:02:29AM
Sign Permit	Acceptance Treatment	2810 W WALNUT ST	10/15/2025 8:04:14AM
Sign Permit	Life Church	5350 S 28TH ST	10/20/2025 8:11:46AM
Sign Permit	Tipton Hurst Channel Letter	5204 W VILLAGE PKWY	10/20/2025 8:12:32AM
Sign Permit	VEG ER for Pets	1805 S 46TH ST	10/20/2025 8:13:30AM
Sign Permit	5 Below Rear Sign	2203 S PROMENADE BLVD	10/24/2025 1:59:45PM
Sign Permit	Maximum Performance	4404 W WALNUT ST	10/27/2025 10:07:40AM
Sign Permit	Maximum Performance	4404 W WALNUT ST	10/29/2025 9:20:01AM
Subdivision Final Plat	Interiano	619 E MULBERRY ST	10/1/2025 10:27:43AM
Subdivision Final Plat	Bellview Place	W WEST DR	10/13/2025 8:52:29AM
Subdivision Final Plat	Mike Willard	3207 W SEMINOLE DR	10/1/2025 3:27:11PM
Subdivision Final Plat	Interiano	619 E MULBERRY ST	10/13/2025 8:34:05AM
Subdivision Final Plat	Mike Willard	3207 W SEMINOLE DR	10/23/2025 10:49:24AM
Subdivision Final Plat	Bellview Place	W WEST DR	10/22/2025 8:35:41AM
Subdivision Final Plat	Well Zeal Easement Vacation	Parcel 02-14175-405	10/20/2025 2:05:36PM
Subdivision Final Plat	Meadow Brook Ph 2 Lot Line Adjustment Lots 110-117	6009 S 42ND ST	10/27/2025 9:55:19AM
Subdivision Final Plat	Holt	2802 S 22ND ST	10/23/2025 10:34:41AM
Subdivision Final Plat	Easement Reduction 6323 W Valley Rd.	6323 W VALLEY VIEW RD	10/10/2025 7:22:09AM
Subdivision Final Plat	Peterson Trust	2902 NE HUDSON RD	10/23/2025 10:58:17AM
Subdivision Final Plat	Shirley's Flowers	128 N 13TH ST	10/30/2025 11:36:26AM
Subdivision Final Plat	Chad Beardslee Lot Line Adjustment	1807 S PRESTWICK PL	10/20/2025 11:15:54AM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Subdivision Final Plat	Mendez-Anderson Final Plat	1029 S B ST	10/23/2025 1:56:44PM
UDC Public Improvement Plan	9th Street Trailside	1805 S 9TH ST	10/3/2025 2:33:13PM
UDC Public Improvement Plan	Walnut Commons	2660 W WALNUT ST	10/8/2025 9:15:20AM
UDC Public Improvement Plan	Bekaert Redevelopment	1 W BEKAERT DR	10/9/2025 3:10:04PM
UDC Public Improvement Plan	707 Townhomes	707 W OLIVE ST	10/10/2025 12:47:18PM
UDC Public Improvement Plan	Dyke Street Warehouse	431 W DYKE RD	10/13/2025 1:52:02PM
UDC Public Improvement Plan	Promenade Dermatology	02-22387-000	10/20/2025 11:52:55AM
UDC Public Improvement Plan	Pinnacle Springs Townhomes	Parcel #02-19287-002	10/17/2025 1:20:25PM
UDC Public Improvement Plan	Flyway Office Building	5100 S PINNACLE HILLS PKWY	10/14/2025 1:07:14PM
UDC Public Improvement Plan	Oak Street Village	2104 W OAK ST	10/14/2025 4:07:19PM
UDC Public Improvement Plan	9th Street Trailside	1805 S 9TH ST	10/27/2025 3:06:06PM
UDC Public Improvement Plan	Legends Apartments	02-00861-103	10/28/2025 1:46:35PM
UDC Public Improvement Plan	2nd Street Apartments	See Parcel ID	10/23/2025 10:49:13AM
Land Disturbance	JB Hunt & Champions Intersection	S PINNACLE HILLS PKWY	10/8/2025 1:29:01PM
Land Disturbance	Metal Building		10/1/2025 2:46:28PM
Land Disturbance	ROG Airport Taxi Lane West	3 W ETRIS DR	10/6/2025 1:59:15PM
Land Disturbance	Dawson Pavilion	4604 W WATERS EDGE DR	10/6/2025 2:32:06PM
Land Disturbance	Well Zeal Grading	Bellview & Garrett Road	10/10/2025 8:31:25AM
Land Disturbance	Well Zeal Grading	Bellview & Garrett Road	10/8/2025 1:34:28PM
Land Disturbance	Patrick Place Subdivision Land Disturbance Permit	Easy Street & 22nd Street, Rogers, AR	10/1/2025 11:08:01AM
Land Disturbance	Reeves	3907 W PLEASANT DR	10/1/2025 2:54:48PM
Land Disturbance	W Seneca Build	3212 W SENECA RD	10/22/2025 11:25:08AM
Land Disturbance	Perkins Storage	02-06986-000	10/23/2025 10:29:45AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage - 401 S 29th Pl	401 S 29TH PL	10/1/2025 9:00:48AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2906 W SHADY CREEK LN	10/1/2025 7:58:50AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2901 W SHADY CREEK LN	10/1/2025 8:33:33AM
Com.Fire Systems Fire Sprinklr Undergrr	Reserve at Osage	2903 W CHATEAU DR	10/1/2025 8:57:02AM
Com.Fire Systems Fire Sprinklr Undergrr	Academy Retail shopping Center	4129 S 26TH ST	10/1/2025 12:37:57PM
Com.Fire Systems Fire Sprinklr Undergrr	Soho Development	4901 W Pleasant Dr	10/1/2025 3:24:43PM
Com.Fire Systems Fire Sprinklr Undergrr	cluper@summitfiresecurity.com	2901 W SHADY CREEK LN	10/6/2025 2:29:11PM
Com.Fire Systems Fire Sprinklr Undergrr	Rogers Fire Station #4 - Historic Pumphouse Structure	2424 W OLIVE ST	10/7/2025 10:10:23AM
Com.Fire Systems Fire Sprinklr Undergrr	cluper@summitfiresecurity.com	2901 W SHADY CREEK LN	10/20/2025 10:45:44AM

<u>Description</u>	<u>Project Name</u>	<u>Location</u>	<u>Completed</u>
Master Plan	Trails on Walnut	3801 W WALNUT ST	10/13/2025 11:05:49AM
Master Plan	Bekaert Redevelopment	1 W BEKAERT DR	10/15/2025 11:19:58AM
Master Plan	Pinnacle Springs Townhomes	Parcel #02-19287-002	10/20/2025 3:43:31PM
Master Plan	Trails on Walnut	3801 W WALNUT ST	10/28/2025 9:43:26AM
Master Plan	Mills Farm	1420 S MILLS PL	10/29/2025 9:12:57AM
Residential Townhome Plan Review	Well Zeal - Plan Type IV	4130 W Langmead Dr	10/6/2025 11:27:25AM
Residential Townhome Plan Review	Well Zeal - Bld Type VIII	4010 W Langmead Dr	10/6/2025 11:29:01AM
Residential Townhome Plan Review	Well Zeal - Building Type VII	4001 W Langmead Dr	10/6/2025 11:29:34AM
Residential Townhome Plan Review	Well Zeal - Bldg Type VI	4017 W Langmead Dr	10/6/2025 11:30:22AM
Residential Townhome Plan Review	Well Zeal - Bldg V	4142 W Langmead Dr	10/6/2025 11:31:07AM
RWU	Hudson Steel Phase II	HONEYSUCKLE ST	10/3/2025 3:59:20PM
RWU	Park Central Phase III	N BLOOMINGTON ST	10/8/2025 9:26:40AM
RWU	Dearhurst Water Extension	15 DEARHURST RD	10/8/2025 10:58:02AM
RWU	2025 Large Diameter Sewer Rehab	Blossom Way	10/27/2025 8:41:56AM
Small Scale Development	Samaritan Garden	2910 S 8TH ST	10/20/2025 3:34:48PM
Small Scale Development	Samaritan Garden	2910 S 8TH ST	10/21/2025 2:03:01PM

Rogers Pollution Control DMR Summary

2025

	Limits	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Phosphorus Mo Avg lbs/day	117	6.47	13.66	18.81	40.99	43.52	41.25	15.11	42.50	36.26	8.53		
Phosphorus 30 Day Mo Avg mg/l	1	0.09	0.18	0.25	0.39	0.39	0.40	0.18	0.54	0.47	0.11		
Phosphorus Max 7 day Avg mg/l	2	0.12	0.18	0.34	0.55	0.55	0.73	0.24	0.96	0.56	0.15		
May - Oct	Limits												
Total Suspended Solids lbs/day Mo Avg	1,751					223.8	131.5	75.6	92.0	245.2	70.7		
Total Suspended Solids Mo Avg	15					1.9	1.2	1.5	1.2	2.1	0.9		
Total Suspended Solids 7 day Avg	23					2.7	2.2	0.9	1.5	3.9	1.3		
Nov- April													
Total Suspended Solids lbs/day Mo Avg	2,335	66.7	89.5	95.4	416.3								
Total Suspended Solids Mo Avg	20	0.9	1.2	1.3	3.7								
Total Suspended Solids 7 day Avg	30	1.1	2.6	1.4	5.4								
April	Limits												
Ammonia lbs/day Mo Avg	234				<127.22								
Ammonia Mo Avg mg/l	2.0				<1.06								
Ammonia max 7 day Avg mg/l	4.5				2.07								
May- Oct	Limits												
Ammonia lbs/day Mo Avg	175					<36.49	<40.67	<20.70	<92.64	<73.81	<19.01		
Ammonia Mo Avg mg/l	1.5					<.32	<.40	<.25	<1.04	<.86	<.25		
Ammonia max 7 day Avg mg/l	2.3					<.49	<.70	<.25	1.87	2.29	<.25		
Nov- March	Limits												
Ammonia lbs/day Mo Avg	350	<28.61	<26.82	<24.26									
Ammonia Mo Avg mg/l	3.0	<.4	<.35	<.32									
Ammonia max 7 day Avg mg/l	4.5	<.52	<.58	<.4									
May - Oct	Limits												
CBOD Mo Avg lbs/day	1,168					207.3	150.5	98.4	173.7	<236.4	79.6		
CBOD Mo Avg mg/l	10					1.90	1.50	1.20	2.10	<2.2	1.00		
CBOD Max 7 day Avg. mg/l	15					2.60	2.00	1.40	3.60	<2.9	1.20		
Nov- April	Limits												
CBOD Mo Avg lbs/day	1,751	145.4	197.9	175.8	<390.6								
CBOD Mo Avg mg/l	15	2.0	2.6	2.3	<3.6								
CBOD Max 7 day Avg. mg/l	23	2.1	3.3	2.7	<5.4								



Monthly Summary of Industrial Pretreatment Activities October 2025

# of industrial control monitoring activities:	10
Industries control monitored:	Tyson Chicken Quick (2), Ozark Mt Poultry
# of self monitoring reports processed:	9
# of industrial inspection activities:	4
Industries inspected:	SE Poultry, Ozark Mt Poultry, Kennametal, Preformed Line Products
# of short site visits:	1
Industries visited:	Tyson Chicken Quick
# of Notices of Violation:	0
Notices of Violation:	NA

Surcharges September 2025 issued in October 2025

User Name	Monthly Flow MG	TSS ppm	TSS \$ Charge	CBOD ppm	CBOD \$ Charge	TNitro ppm	TNitro \$ Charge	TPhos ppm	TPhos \$ Charge	Total \$ Charge
Ozark Mt Poultry	4.304433	24.7	0	437.8	1280.52	294.33	7591.34	10.5	1362.72	10234.58
SE Poultry	2.697024	85.7	0	427.8	768.49	94.13	1153.99	3.44	0	1922.48
Tyson CnQ	12.301069	1683	24348.19	3399	49230.87	58.58	2345.64	14.46	6267.51	82510.65
Tyson of Rogers	7.812532	70.7	0	289.8	877.17	119.2	4649.57	4.54	204.72	5731.46
WestRock	0.068118	2.30	0	750	46.87	7.4	0	0.40	0	46.87
Glad	2.282475	416	657.88	112	0	42.7	193.40	2.70	0	851.28
<i>Tyson CNQ total surcharge changed from \$82,510.65 to \$3,500.00 - new tank install project</i>									Sum \$	101,297.31
<i>Glad surcharged for 3 months of 3rd Quarter</i>									Adjusted \$	22,286.67

Surcharge thresholds in mg/L and cost per pound of loading

Pollutant	TSS	CBOD	TN	TPhos
mg/L threshold	200	200	30.0	4.00
\$ per pound	0.16	0.15	0.80	5.84

The total amount surcharged for results submitted during the 2025 – 2026 budget year is \$60,493.30 (User data submitted for three months).

4th Quarter Influent and Effluent Metals, cyanide and phenolics were tested for in October and all the results were normal.

At Tyson Chick-N-Quick (TCQ) on Olrich St., the replacement aeration tank with a capacity of 156,000 gallons was put into operation 09/26/2025. TCQ’s pretreatment performed poorly for the first couple of days of October. Effluent quality improved until Oct 9th, when TCQ had very poor pretreatment for Thursday into Friday (CBOD = 4460 mg/L, TSS = 2590 mg/L). For the rest of October, TCQ was able to do a better job and keep pretreatment steady. The average of their 9 CBOD self monitoring results was 1062 mg/L which is a big improvement over September’s CBOD average of 3399 mg/L.

(continued on next page)

Southeast Poultry (SEP) Inspection on Oct 14, 2025:

- Full production occurs Monday through Thursday. Starting Thursday night then into Friday, extensive cleaning and sanitation takes place. The cleaning includes the removal of various parts and belts.
- SEP is still not processing white meat/front halves.
- Dark meat production has decreased from 1,300,000 to 1,000,000 pounds/week.
- About 85 to 90 percent of the meat goes through the chipotle marinade process that does not contain sugar but does contain some vinegar. A vacuum tumbler and bagging tower is used for this process.
- Peracetic acid (PAA) is diluted from about a 22% concentration using digital dosing systems. The dose for the immersion tanks is in the 900 to 1250 ppm range.
- SEP added shields on conveyers and other sections of process equipment to reduce the amount chicken meat spilling onto the floor.
- SEP is hoping to partner with MARCK Industries to sort through and remove the scrap metal that is surrounding the pretreatment area.
- SEP is talking about adding a covered building to properly store pretreatment chemicals. Most of the extra chemical totes are not on secondary containment and are out in the elements.
- Two new pit pumps have been ordered and will be installed at the wet well.
- SEP has hired Water Tech to install new chemical pumps with automation for pretreatment chemicals.
- Caustic will be fed directly into the EQ Basin instead of the sump pit before the wet well.
- SEP replaced most of the aeration system (tubes and diffusers) that was damaged by the 2024 tornado.
- There have been no permit violations since March 2025 – high CBOD and T-Phos loading.
- In 2025, average water purchased per month in 2025 = 3.328 MG and average wastewater effluent discharged per month = 2.994 MG.
- The flow meter was calibrated during the inspection. After several measurements the meter water level was increased by 0.50 inches.
- The permit requirements for pH testing were discussed.
- The wastewater technician stated that some gravel was deposited in the upstream end of the flume.

SEP was required to: Collect the pH grab samples during the 24hr monitoring event. At least two sets of grab samples must be collected. Keep nearby gravel from falling into the manhole where the flume is located.

Ozark Mt Poultry (OMP) Inspection on Oct 21, 2025

- The number of employees has decreased from 914 to 850
- Screw chillers have been added to white meat processing areas.
- Three types of marination are in use including Chipotle/Adobe, sea salt with olive oil, and Korean BBQ.
- A collection hopper was placed underneath the screw auger in the offal area, to catch excess material and wastewater. It has helped keep the floor cleaner.
- OMP has implemented a Preventive Maintenance schedule for cleaning and inspecting the 100,000 gallon aeration basin. This is done every 6 months.
- Each weekend on a no production day the pit is “flooded” to remove the top layer of material that forms on top. That material runs through the rotary screen and is removed with the sludge.
- OMP only uses the dynamint deodorizer as needed.
- In 2025, average water purchased per month in 2025 = 4.647 MG and average wastewater effluent discharged per month = 2.997 MG.
- Flow data was downloaded from the flow meter. Flow rate through pretreatment is steady from Monday morning through Saturday afternoon. Retention time is about 12 hours (the time that bacteria have to consume CBOD).
- OMP has broken ground for their new pretreatment facility. Tommy Lewis said the groundwork should be done soon. He stated the project should be close to completion by June 2026.

- The position of flume for the new pretreatment was discussed. Upstream surges, waves and turbulence should be eliminated to ensure accurate discharge measurements.
- ONP has not had any permit violations since April 2025.
- Monthly average CBOD loading has surpassed the permit limit of 1084 lbs/day for the last four months.
- The aeration tank's volume is 100,000 gallons; however, it is kept at a target volume of 50%. This puts the retention time for this tank at 7.5 hours.
- The pH meter calibration buffers were checked and none were expired.

OMP was required to: No requirements at this time.

Report prepared by Paul Burns, Pretreatment Coordinator



FOG Inspection Report Monthly Summary for October 2025

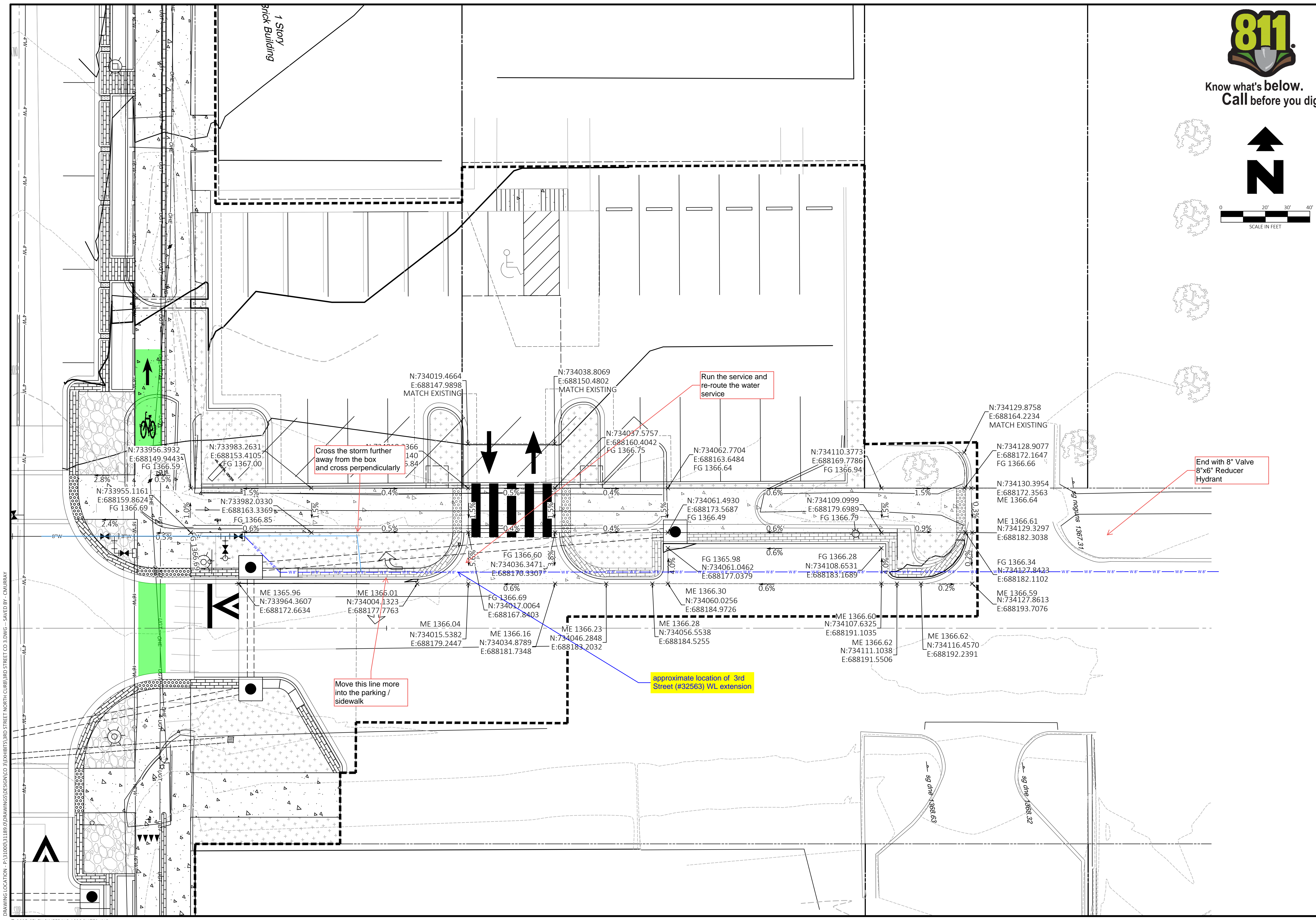
- 31 known pumping services occurred this month.
 - The FSE that had an overflow from their grease interceptor has found the issue. They believe the inlet line before the GI has a belly in the plumbing which is creating back pressure and water build up. The GI is receiving a large volume of water all at once, not an even flow. The GI was not designed to expel such a large volume of water, so an overflow occurs. We are still waiting for the complete timeline/schedule.
 - Another FSE must repair/replace the clean out just after their GI. The lid and area around it show signs of degradation due to Hydrogen Sulfide gas exposure. I also informed them to increase their pumping frequency to every 60 days to help minimize gas build-up.
 - 4 new grease interceptors have been installed this month.
 - A new restaurant in an existing building had to do some work on their grease interceptor. I noticed whoever poured the concrete, covered and sealed some of the inlet lid. It will not open and will need to be fixed before they officially open.
 - All other inspections were routine with nothing major to report.
-
- The 4th quarter sampling took place. The tests included influent and effluent metals, low level mercury, cyanide, phenolics and oil and grease. Joleen helps collect the 2 a.m. sample.
 - I helped Paul conduct annual pretreatment inspections for Southeast Poultry and Kennametal. He has allowed me to take lead on those inspections to help further my knowledge of proper inspection requirements/guidelines.

Amber Owens
F.O.G. Inspector
Rogers Pollution Control Facility
(479) 273-7378 Ext. 6554

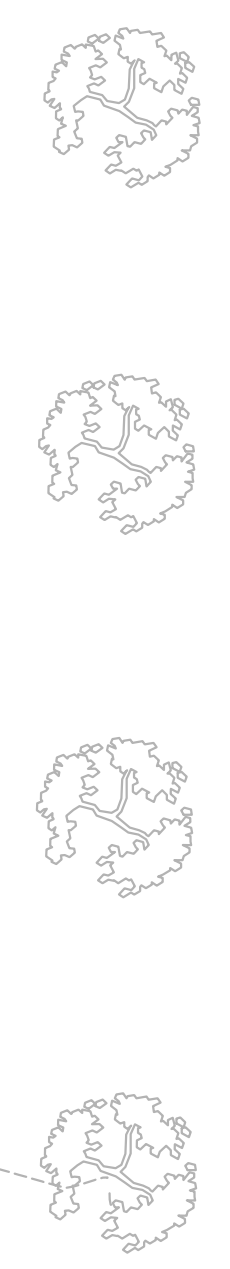
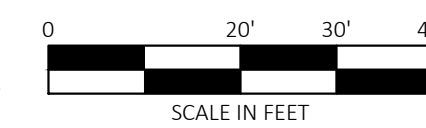
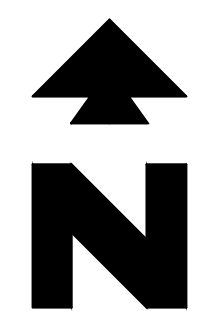
Pollution Control Facility Significant Events

September 2025

1. The plant staff had a turkey fry and pot luck lunch.
2. We treated 318.1 MG in September. $31 \times 9 \text{ MGD} = 279 \text{ MG}$. So we treated about 39.1 MG of rainwater. The avg daily flow for the month was 10.3 MGD. These flows included 3.34" of rain over 6 events. The historical average rainfall for September is 4.0".



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PROFESSIONAL OF RECORD	ADS
PROJECT MANAGER	AN
DESIGNER	XXX
CEI PROJECT NUMBER	XXXX
DATE	2025/10/01
REVISION	XXX

PLAN & PLAN

SHEET TITLE
SHEET NUMBER

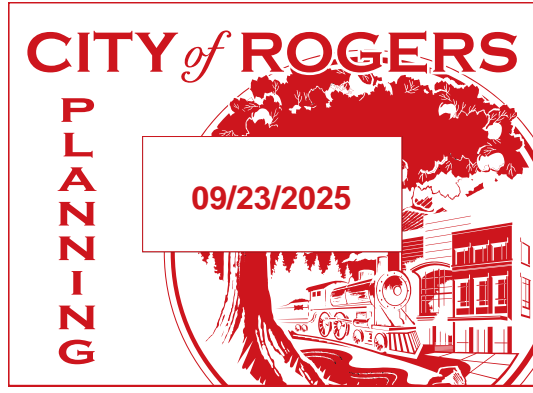
DRAWING LOCATION - P:\31000\31189\DRAWINGS\DESIGN\CO 3\EXHIBITS\3RD STREET NORTH CURB\3RD STREET CO 3.DWG - SAVED BY - CMURRAY

As part of the Poplar St. Reconstruction Project from 1st St. to 8th St., the City of Rogers has requested the contractor to perform additional work along S. 3rd St. north of Poplar. Since a waterline extension is also planned for this corridor, it would be prudent and more cost-effective to perform the waterline extension prior to additional sidewalk and street improvements.

CEI Engineering has supplied the cost estimate for this work as shown below, which is based on unit bid prices. There will also be building plumbing / service line relocations that have not yet been quoted

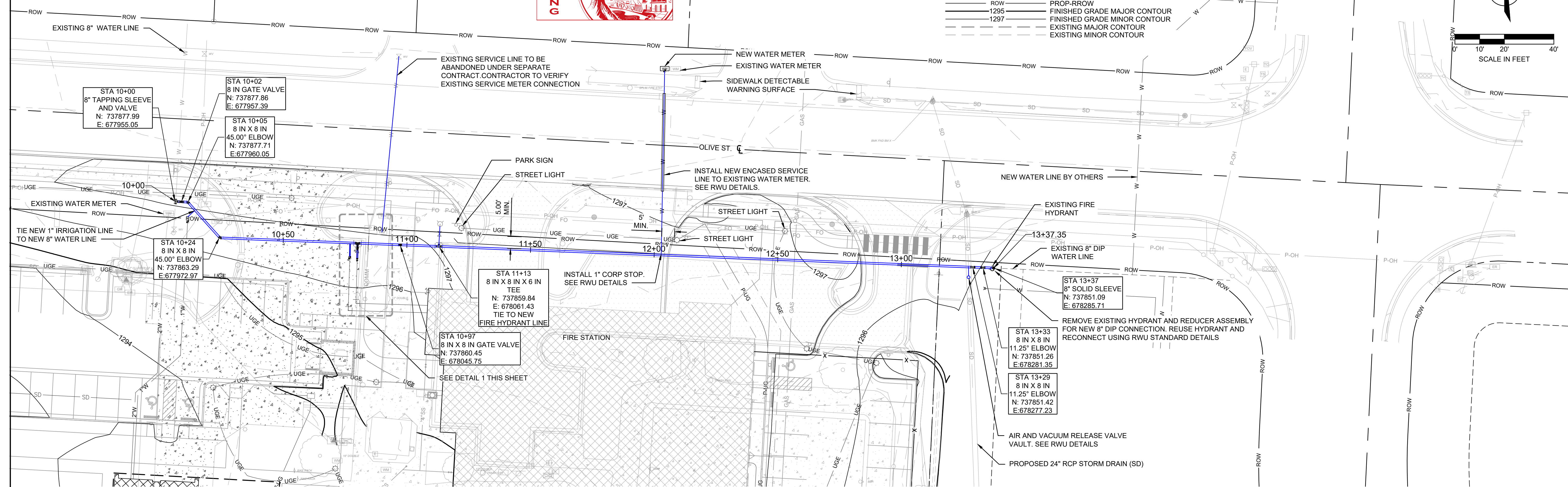
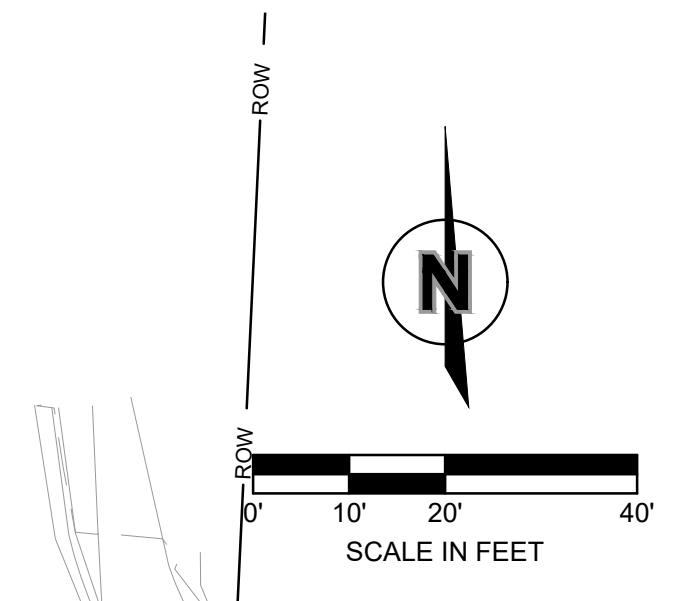
Staff requests authorization to negotiate the final form and content of a change order based on the quote below, with an additional \$20,000 to account for contingencies and additional expenses incurred for the relocation of building plumbing / service lines. This would result in an additional reimbursement to the City of Rogers in an amount not to exceed \$82,714.00

Pay Item Number	DESCRIPTION	Quantity	UOM	Unit Price	Total Price
209	Utility Mobilization (Water)- Schedule B	1	LS	\$3,000.00	\$3,000.00
216	6-Inch Ductile Iron Pipe	8	LF	\$180.00	\$1,440.00
217	8-Inch Ductile Iron Pipe	197	LF	\$160.00	\$31,520.00
236	Fire Hydrant Assembly	1	EA	\$9,500.00	\$9,500.00
237	Remove Plug and Connect to Existing Water Line	1	EA	\$5,000.00	\$5,000.00
238	Ductile Iron MJ Fittings	146	LB	\$19.00	\$2,774.00
239	1-Inch Service Line w/ Single 5/8" Meter Set (Short Side of Street)	2	EA	\$2,200.00	\$4,400.00
248	Crushed Stone (ARDOT Class 7) Backfill for Water Line	127	TN	\$40.00	\$5,080.00
Total					\$62,714.00

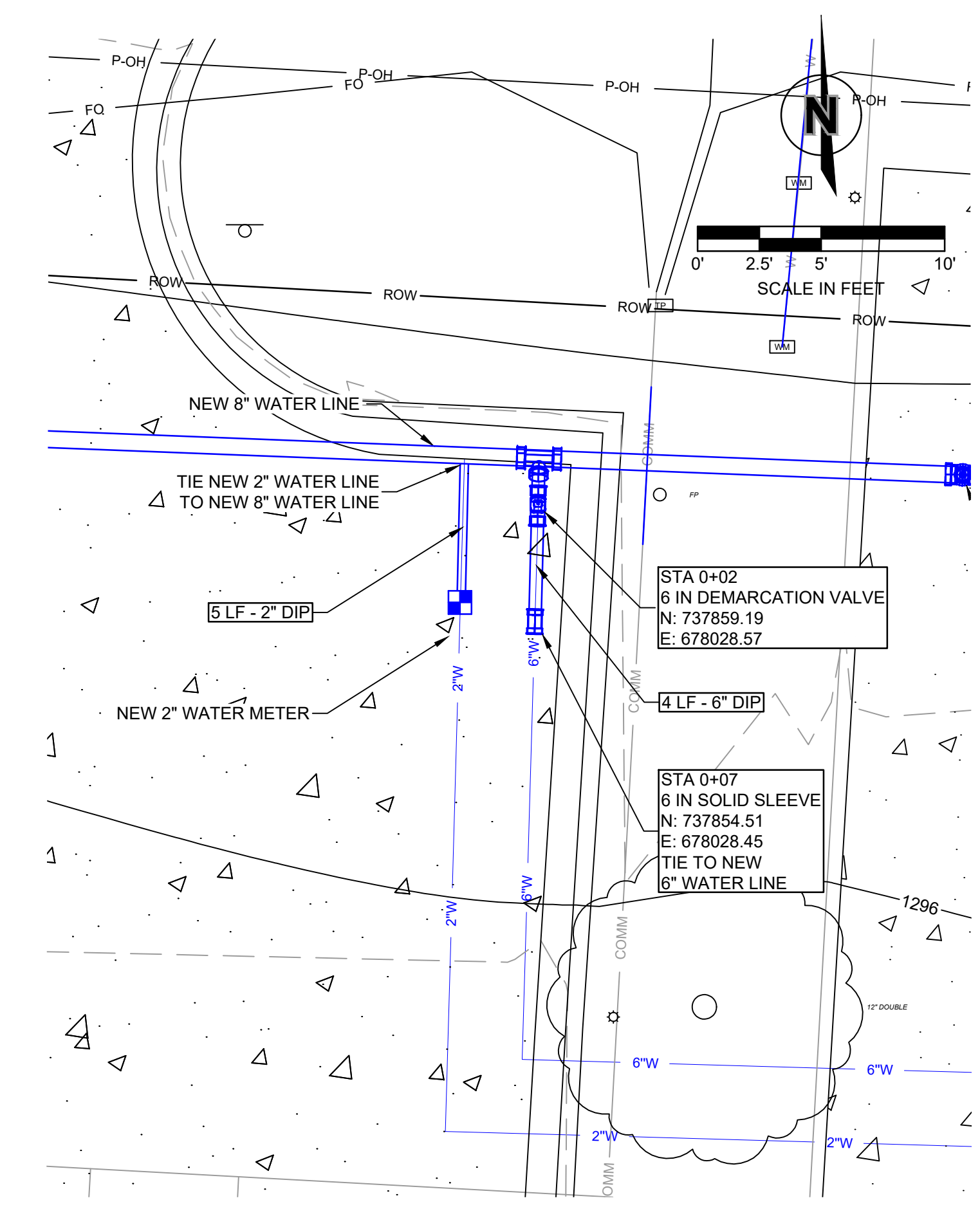
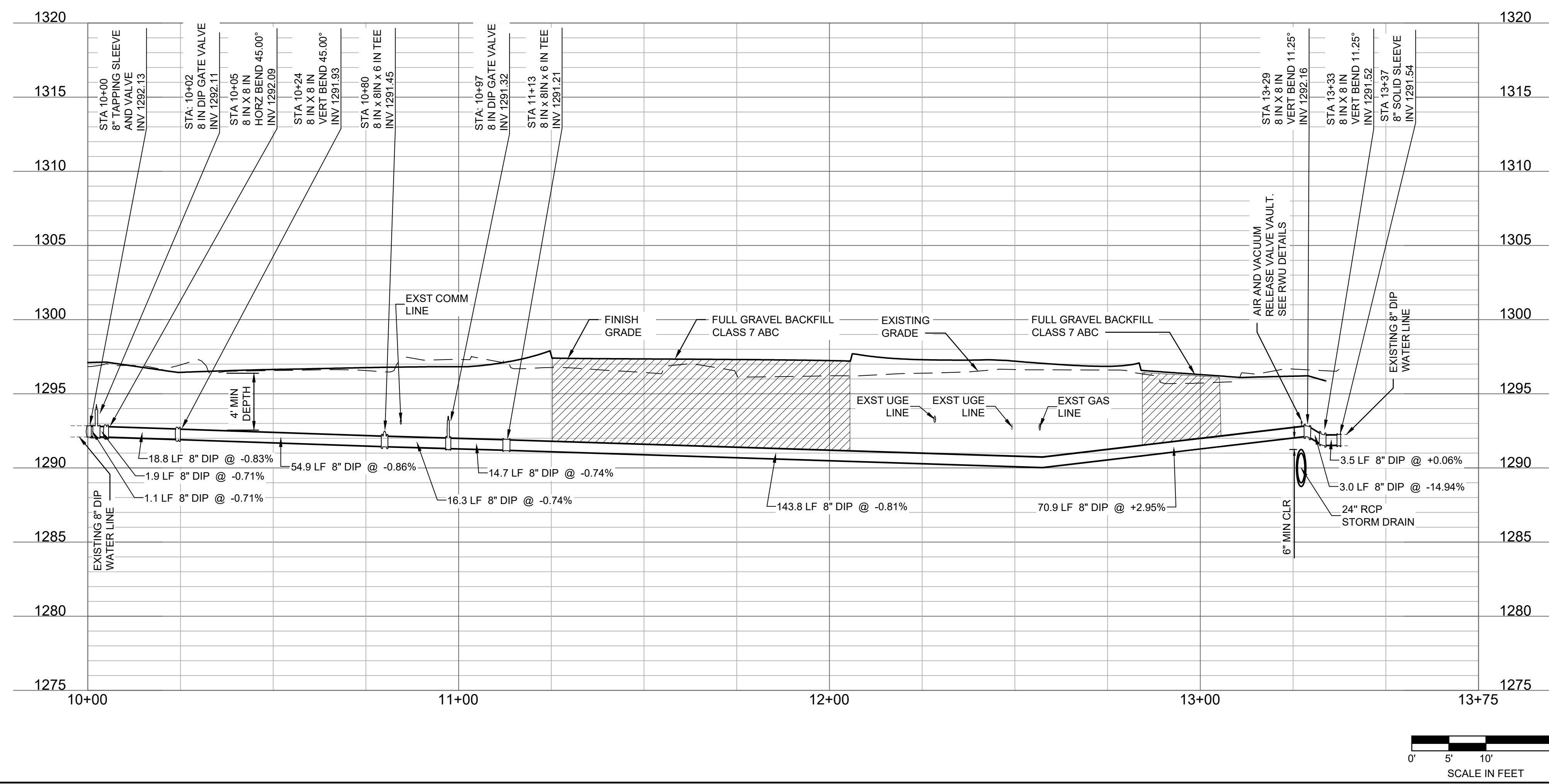


LEGEND

FO	COMM-FIBR-UNDR
GAS	NSAS-UNDR
P-OH	POWR-OVHD
P-UG	POWR-UNDR
SD	STORM-DRAIN
W	EXISTING WATER
W	FENCE-CHAIN LINK
ROW	PROP-ROW
1295	FINISHED GRADE MAJOR CONTOUR
1297	FINISHED GRADE MINOR CONTOUR
- - -	EXISTING MAJOR CONTOUR
- - -	EXISTING MINOR CONTOUR



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STATE OF ARKANSAS
ANDREW J. STENDEL
LICENSED PROFESSIONAL ENGINEER
No. 27768
09/15/2025

REV. NO.	DATE	DESCRIPTION
1	05/28/2025	ADDENDUM 1

8 INCH WATER LINE PLAN AND PROFILE

FIRE STATION #4 & OLIVE STREET PARK
ISSUED FOR PERMIT

ROGERS, ARKANSAS

2025

drawn by: CGS
designed by: CGS
project no.: 024-03729
date: 08.21.2025

SHEET C4.2

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 DATE: Sep 12, 2025 2:10pm USER: rmccke

RESOLUTION NO. 25-33

A RESOLUTION ESTABLISHING WRITTEN POLICIES AND PROCEDURES REGARDING ELECTRONIC FUNDS TRANSFERS; AND FOR OTHER PURPOSES.

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

WHEREAS there is a need to adopt policies and procedures pertaining to electronic funds transfers (EFTs) pursuant to Ark Code Ann. § 14-59-105; and

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

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

Section 1. The policies and procedures attached hereto as Exhibit 1. are approved and adopted for use by RWU. The management of RWU is authorized to implement the policies and procedures and, in connection therewith, to correct typographical and other errors. The Controller of RWU may update such policies and procedures from time to time with the approval of the Superintendent of RWU.

Section 2 **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 3. 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 only to the extent such resolution or part of resolution directly conflicts with the provisions of this Resolution. All previous resolutions or parts of resolutions establishing or setting rules, regulations, procedures, and policies, etc., remain in full force and effect except to the extent such rules, regulations, procedures and policies have been specifically amended as set forth herein above. No other existing rule, regulation, procedure or policy is amended except for those specifically amended as set forth herein above and all such other rules, regulations, procedures and policies remain in full force and effect.

PASSED AND APPROVED this 17th day of November 2025.

Jerry Carmichael, Chairman

ATTEST:

Brent Dobler, Acting Secretary

EXHIBIT 1
(to Resolution No. 25-33)

Rogers Water Utilities of the City of Rogers, Arkansas Policies and Procedures on Electronic Funds Transfer

1. Authorization and Governance

These Policies and Procedures on Electronic Funds Transfer (“this Policy”) is established for the Rogers Water Utilities (“RWU”) of the City of Rogers, Arkansas, by the Rogers Waterworks and Sewer Commission (the “Commission”) through that certain Resolution No. 25-33 passed by the Commission on November 17, 2025, pursuant to its authority under Section 54-2 (“Powers and duties generally”) and Section 54-8 (“Rules”) of the Code of Ordinances of the City of Rogers, Arkansas (“Rogers City Code”) and other applicable provisions of the Rogers City Code and the laws of the State of Arkansas.

2. Purpose and Scope

This Policy establishes the framework for the use of Electronic Funds Transfer at RWU to ensure secure, efficient, and compliant financial transactions. It meets the requirements of Ark. Code Ann. § 14-59-105 and is intended to comply with the information systems best practices approved by the Arkansas Legislative Joint Audit Committee. The Policy applies to all RWU disbursements made electronically.

3. Definition

Electronic Funds Transfer (EFT) or Electronic Funds Transfers (EFTs) refers to the electronic movement of funds from RWU’s bank accounts to external accounts for the purpose of paying salaries, vendors, taxes, and other obligations. EFT methods may include Automated Clearing House (ACH) transfers, wire transfers, credit card payments, and other forms of electronic payment. EFTs are used to improve payment efficiency, reduce processing costs, and enhance security over traditional check-based disbursements.

4. Documentation

All EFT transactions shall be supported by adequate documentation including invoices, contracts, or payroll records.

A dedicated ledger shall be maintained for payroll EFTs, including:

- Employee name, address, and Social Security number
- Bank routing and account numbers
- ACH trace number
- Date and amount of transfer
- Proof of employee notification of direct deposit

For vendor and government payments, documentation shall include:

- Payee name and account details

- Purpose of payment
- Authorization records
- Transaction logs

5. Verification

For any vendor requesting payment via EFT or a change to their banking details, RWU personnel shall collect a W-9 and ensure the request or change is submitted in writing. RWU personnel shall independently verify the request or change through a known channel such as by telephone call to an individual with authority to direct the request or change at a preexisting contact number for the vendor. In view of threats such as Artificial Intelligence (AI) voice imitation, further, specific procedures for verification of EFT payment requests and changes may be prescribed by the Controller, in consultation with the RWU IT Department, and with the approval of the Superintendent. Such procedures shall be confidential security records of RWU and shall be exempt from public disclosure pursuant to Ark. Code. Ann § 25-19-105 (b) (11), Ark. Code. Ann § 25-19-105 (b) (17) and any other applicable provisions of law that prohibit their public disclosure.

Every new employee is required to complete a direct deposit form and provide a copy of a voided check. The same requirements apply for an existing employee requesting a change to their banking details.

6. Segregation of Duties

No single individual shall have authority to initiate, approve, and reconcile the same transaction.

Dual authorization is required for all EFTs, with two authorized signers involved in the approval process. Any authorized signer initiating an outgoing wire transfer in person at Arvest Bank, or any other bank used by RWU, shall first get documented consent from another signer, ensuring compliance with the current resolution designating authorized signatories for depositories of RWU and requiring any two authorized officials to jointly sign instruments for withdrawal.

7. Security and Risk Management

Antivirus, anti-malware, and firewall protections shall be active and updated automatically.

RWU personnel shall participate in regular cyber security training.

Access to the financial software is granted via Microsoft single sign-on credentials. User accounts are not shared.

Administrators of RWU's financial software shall use security roles and access control lists to define which personnel have access to employee and vendor records, as well as payroll and accounts payable processing and workflow maintenance. No personnel shall have access beyond what is necessary for the performance of their assigned duties.

Bank-level controls at Arvest Bank specify only an authorized signer on RWU accounts can present identification and initiate outgoing wire transfers at a local branch. While the Wire Department at Arvest does not have a callback verification procedure for wires initiated in person, the local branch may elect to call one or more authorized signers to confirm the wire transfer. In this case, authorized signers shall get the full name of the caller and where they are calling from (e.g., the local branch), then hang up and call a known phone number for Arvest and ask for that person to verify the transaction details.

8. Reconciliation and Monitoring

Bank accounts shall be reviewed daily and reconciled monthly.

Monthly credit card statements presented to Accounting for payment must be accompanied by detailed receipts documenting the purchases and indicating the General Ledger accounts to be debited.

All EFT activity shall be reviewed periodically for unauthorized or unusual transactions. Any discrepancies must be reported to a supervisor and investigated immediately.

RWU shall make use of bank-level fraud controls and alerts such as Positive Pay and ACH Fraud Blocker.

9. Vendor and Bank Agreements

Legal counsel shall review written agreements with financial institutions for provisions related to fraud controls, transaction limits, and compliance with NACHA Operating Rules & Guidelines governing the ACH Network.

Legal counsel shall review written agreements with vendors for provisions assigning liability in the event an EFT is misdirected, delayed, or fraudulent.

10. Compliance

Failure to comply with this policy may expose RWU to financial and legal risk and may result in disciplinary action.

11. Updates

Subsequent to adoption by the Commission, management shall update this Policy from time to time as necessary to reflect changes in law, technology, or operational needs. Management may prescribe additional specific procedures for handling EFTs in accordance with the purpose and scope of this Policy. Such additional procedures may be designated as confidential security records of RWU exempt from public disclosure pursuant to Ark. Code. Ann § 25-19-105 (b) (11), Ark. Code. Ann § 25-19-105 (b) (17) and any other applicable provisions of law that prohibit their public disclosure.